

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

**2025**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the **2025** calendar year, or tax year beginning **JAN 1, 2025** and ending **JUN 30, 2025**

<b>B</b> Check if applicable:  <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	<b>C</b> Name of organization SIERRA CLUB  Doing business as  Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2101 WEBSTER STREET 1300  City or town, state or province, country, and ZIP or foreign postal code OAKLAND, CA 94612	<b>D</b> Employer identification number  94-1153307  <b>E</b> Telephone number (415)977-5500
<b>F</b> Name and address of principal officer: LOREN BLACKFORD SAME AS C ABOVE		<b>G</b> Gross receipts \$ 93,804,687.  <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions  <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( 4 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: WWW.SIERRACLUB.ORG		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: 1892 <b>M</b> State of legal domicile: CA

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>		
Activities & Governance	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	15
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	14
	<b>5</b> Total number of individuals employed in calendar year 2025 (Part V, line 2a)	<b>5</b>	0
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	10895
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0.
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	151,944,458.	75,445,313.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,202,564.	6,069,884.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,786,511.	2,280,843.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,098,337.	-43,050.
		169,031,870.	83,752,990.
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	868,838.	285,875.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	106,506,400.	51,691,200.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	1,265,069.	337,803.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	4,008,229.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	63,160,103.	32,580,938.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	171,800,410.	84,895,816.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-2,768,540.	-1,142,826.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	151,587,359.	152,292,481.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	40,333,937.	38,926,929.
	111,253,422.	113,365,552.	

**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.

<b>Sign Here</b>	Signature of officer RAHEL MELAKU, CFO Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Preparer's name MAGA E. KISRIV	Preparer's signature <i>Maga K</i>
	Firm's name HOOD & STRONG LLP	Date 4/24/2026
	Firm's address 2580 N 1ST ST, STE 460 SAN JOSE, CA 95131	Check if self-employed <input type="checkbox"/> PTIN P01008919
		Firm's EIN 94-1254756
		Phone no. 408.998.8400

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

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

(Rev. January 2025)

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

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

<b>Type or Print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. <u>Sierra Club</u>	Taxpayer identification number (TIN) <u>94-1153307</u>
	Number, street, and room or suite no. If a P.O. box, see instructions. <u>2101 Webster Street, 1300</u>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <u>Oakland, CA 94612</u>	

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 Rahel Melaku  
 Telephone No. (415)977-5500 Fax No. (415)977-5797

- 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 May 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 01/01, 20 25, and ending 06/30, 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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<u>0</u>
<b>b</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.	<b>3b</b>	\$	<u>0</u>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<u>0</u>

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: SEE SCHEDULE O.

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 40,307,662. including grants of \$ 285,875. ) (Revenue \$ 40,600. ) SEE SCHEDULE O.

4b (Code: ) (Expenses \$ 13,731,592. including grants of \$ 0. ) (Revenue \$ 0. )

MEMBERSHIP, CHAPTER AND VOLUNTEER ACTIVITIES: SUPPORT AND FUNDING OF 64 VOLUNTEER-LED CHAPTERS AND APPROXIMATELY 446 GROUPS, BUILDING A BROAD-BASED VOLUNTEER MEMBERSHIP THAT HELPS ADVANCE THE ORGANIZATION'S ENVIRONMENTAL ADVOCACY, PUBLIC EDUCATION, AND COMMUNITY ORGANIZING TO ADVANCE ITS SOCIAL WELFARE MISSION. LOCAL AND STATES ACTIVITIES INCLUDE PUBLIC COMMUNICATION AND EDUCATION ON CLIMATE, ENVIRONMENTAL, AND CONSERVATION ISSUES; RAISING AWARENESS ABOUT CITY, COUNTY, AND STATE POLICIES; MOBILIZING MEMBERS AND SUPPORTERS TO TAKE ACTION ON LOCAL AND STATE ADVOCACY INITIATIVES; AND HOSTING COMMUNITY EVENTS.

4c (Code: ) (Expenses \$ 9,333,906. including grants of \$ 0. ) (Revenue \$ 823,771. )

INFORMATION AND EDUCATION: CALENDAR & OTHER MERCHANDISE, SIERRA (THE ORGANIZATION'S MAGAZINE), COMMUNICATIONS GROUP INCLUDES PRINT AND NON-PRINT MEDIA ACTIVITIES AND DIGITAL STRATEGIES (MISSION IS TO ALIGN THE ONLINE ACTIVITIES AND TECHNOLOGICAL INVESTMENTS WITH ITS BROADER GOALS OF ENVIRONMENTAL EDUCATION, ADVOCACY, AND PUBLIC ENGAGEMENT).

SIERRA MAGAZINE: PUBLISHED 4 ISSUES PER YEAR WITH AN AVERAGE PRINT RUN IN EXCESS OF 355,000 MAGAZINES, EDUCATING READERS ON ENVIRONMENTAL STEWARDSHIP, RESPONSIBLE USE OF NATURAL RESOURCES, AND OPPORTUNITIES FOR CIVIC ACTION.

CALENDAR & OTHER MERCHANDISE: OFFERED SIERRA CLUB BRANDED MERCHANDISE

4d Other program services (Describe on Schedule O.) (Expenses \$ 5,240,664. including grants of \$ 0. ) (Revenue \$ 5,057,900. )

4e Total program service expenses 68,613,824.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for items 11, 12, and 20. Marked 'Yes' (X) in the Yes column for questions 2, 3, 5, 8, 10, 11a, 11b, 11d, 11e, 11f, 12a, 14a, 15, 16, 17, 18, 19, 20a, and 21.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a, 1b, 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with 3 main columns: Question, Yes, No. Rows include questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, annual gross receipts, deductible contributions, and various organizational requirements.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (15); 1b Enter the number of voting members included on line 1a, above, who are independent (14); 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); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (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.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b 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? (X); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b 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 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (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 (X); b Other officers or key employees of the organization (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? (X); 16b 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? (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O FOR FULL LIST OF STATES
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. [X] Own website [ ] Another's website [X] Upon request [ ] 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
RAHEL MELAKU - (415)977-5500
2101 WEBSTER ST STE 1300, OAKLAND, CA 94612

**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	Former			
(1) BEN JEALOUS EXECUTIVE DIRECTOR	50.00 0.00			X				0.	0.	0.
(2) ADRIENNE FRAZIER CFO, ASSIST. TREASURER (THRU 06/25)	50.00 0.00			X				0.	0.	0.
(3) KRISTIN MACKLIN DEPUTY CFO, ASST TREAS(THRU 03/25)	50.00 0.00			X				0.	0.	0.
(4) RAHEL MELAKU ACTING CFO (AS OF 06/25)	50.00 0.00			X				0.	0.	0.
(5) SAM KIMBALL SR DIR FIN OPS/ASST TREAS (EFF 06/25)	50.00 0.00			X				0.	0.	0.
(6) ANNE KENNEY DIR, FIN ANLYS & BDGT SYS/ASST SEC	50.00 0.00			X				0.	0.	0.
(7) DONNA BROWN GEN COUNSEL OF GEN ADMIN/ASST SEC	50.00 0.00			X				0.	0.	0.
(8) MICHAEL PARRISH CHIEF OPERATING OFFICER/ASST SEC	50.00 0.00			X				0.	0.	0.
(9) ERICA MCKINLEY CHIEF LEG OFF/ASST SEC (THRU 01/25)	50.00 0.00			X				0.	0.	0.
(10) PATRICK MURPHY PRESIDENT (EFF 06/25)	30.00 0.01	X		X				0.	0.	0.
(11) ALLISON CHIN PRESIDENT (THRU 05/25)	40.00 0.01	X		X				0.	0.	0.
(12) SHRUTI BHATNAGAR VICE PRESIDENT	40.00 0.01	X		X				0.	0.	0.
(13) ERICA HALL VICE PRESIDENT	30.00 0.01	X		X				0.	0.	0.
(14) DAVID SCOTT SECRETARY	15.00 0.01	X		X				0.	0.	0.
(15) CHEYENNE SKYE BRANSCUM TREASURER	45.00 0.01	X		X				0.	0.	0.
(16) NATHAN CHAN DIRECTOR (EFF 06/25)	10.00 0.01	X						0.	0.	0.
(17) CLAYTON DAUGHENBAUGH DIRECTOR	40.00 0.01	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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	Former			
(18) SCOTT ELKINS DIRECTOR (EFF 06/25)	5.00 0.01	X						0.	0.	0.
(19) RITA HARRIS DIRECTOR	10.00 0.01	X						0.	0.	0.
(20) CYNTHIA HOYLE DIRECTOR	15.00 0.01	X						0.	0.	0.
(21) DAVID HOLTZ DIRECTOR	15.00 0.01	X						0.	0.	0.
(22) DAVID KARPF DIRECTOR	5.00 0.01	X						0.	0.	0.
(23) KARL PALMQUIST DIRECTOR	10.00 0.01	X						0.	0.	0.
(24) MEGHAN SAHLI-WELLS DIRECTOR	20.00 0.01	X						0.	0.	0.
(25) IGOR TREGUB DIRECTOR (EFF 06/25)	5.00 0.01	X						0.	0.	0.
(26) MICHAEL DORSEY DIRECTOR (THRU 05/25)	2.00 0.01	X						0.	0.	0.
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</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 0

	Yes	No
<b>3</b> 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> .....		X
<b>4</b> 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> .....		X
<b>5</b> 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> .....		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
NONE		

**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 0

SEE PART VII, SECTION A CONTINUATION SHEETS



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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>	9,314,600.				
	<b>c</b> Fundraising events .....	<b>1c</b>	8,755.				
	<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>	66,121,958.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 303,394.				
	<b>h Total.</b> Add lines 1a-1f .....		75,445,313.				
<b>Program Service Revenue</b>	<b>2 a</b> OUTINGS/LODGE PROGRAMS	<b>Business Code</b>					
		900099	5,057,900.	5,057,900.			
	<b>b</b> OTHER PROGRAM SERV REV	900099	825,894.	825,894.			
	<b>c</b> PUBLICATION INCOME	541800	186,090.			186,090.	
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		6,069,884.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		1,137,500.			1,137,500.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties .....		106,353.			106,353.	
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
				10,888,200.			
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	9,744,857.				
	<b>c</b> Gain or (loss) .....	<b>7c</b>	1,143,343.				
	<b>d</b> Net gain or (loss) .....		1,143,343.			1,143,343.	
<b>8 a</b> Gross income from fundraising events (not including \$ 8,755. of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		274.				
		<b>b</b> Less: direct expenses .....	<b>8b</b>	2,064.			
		<b>c</b> Net income or (loss) from fundraising events .....		-1,790.			-1,790.
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
		<b>b</b> Less: direct expenses .....	<b>9b</b>				
		<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>		109,400.				
		<b>b</b> Less: cost of goods sold .....	<b>10b</b>	304,776.			
		<b>c</b> Net income or (loss) from sales of inventory .....		-195,376.	-195,376.		
<b>Miscellaneous Revenue</b>	<b>11 a</b> LITIGATION AWARD FEES	<b>Business Code</b>					
		541100	40,600.	40,600.			
	<b>b</b> SUBSCRIPTIONS	900099	7,163.	7,163.			
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		47,763.					
<b>12 Total revenue.</b> See instructions .....		83,752,990.	5,736,181.	0.	2,571,496.		

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	285,875.	285,875.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,169,494.	120,673.	1,009,464.	39,357.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	40,203,392.	33,734,352.	3,504,630.	2,964,410.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,787,836.	1,462,969.	195,066.	129,801.
<b>9</b> Other employee benefits .....	5,206,984.	4,260,824.	568,121.	378,039.
<b>10</b> Payroll taxes .....	3,323,494.	2,719,583.	362,618.	241,293.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	4,674,200.	2,369,000.	2,303,800.	1,400.
<b>c</b> Accounting .....	164,817.		164,817.	
<b>d</b> Lobbying .....	615,864.	615,864.		
<b>e</b> Professional fundraising services. See Part IV, line 17	337,803.			337,803.
<b>f</b> Investment management fees .....	220,000.		220,000.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	14,761,657.	10,101,165.	1,301,546.	3,358,946.
<b>12</b> Advertising and promotion .....	739,800.	655,700.	2,500.	81,600.
<b>13</b> Office expenses .....	4,180,100.	2,373,900.	894,500.	911,700.
<b>14</b> Information technology .....	450,754.	416,554.	28,900.	5,300.
<b>15</b> Royalties .....	189,400.	189,400.		
<b>16</b> Occupancy .....	2,726,246.	1,732,546.	863,400.	130,300.
<b>17</b> Travel .....	3,071,800.	2,330,200.	513,700.	227,900.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	558,800.	434,200.	76,100.	48,500.
<b>23</b> Insurance .....	700,800.	554,200.	118,900.	27,700.
<b>24</b> 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.)				
<b>a</b> PRINTING & PUBLICATION	2,681,500.	2,122,500.	137,100.	421,900.
<b>b</b> LODGE/OUTING FIELD EXP	680,300.	680,100.	200.	
<b>c</b> SIERRA COGS	228,124.	79,677.		148,447.
<b>d</b> MEMBERSHIP	217,061.	217,061.		
<b>e</b> All other expenses	-4,280,285.	1,157,481.	8,401.	-5,446,167.
<b>25</b> Total functional expenses. Add lines 1 through 24e	84,895,816.	68,613,824.	12,273,763.	4,008,229.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>	
	<b>2</b> Savings and temporary cash investments .....	43,841,359.	<b>2</b>	44,636,281.
	<b>3</b> Pledges and grants receivable, net .....	10,829,600.	<b>3</b>	9,146,500.
	<b>4</b> Accounts receivable, net .....	6,069,700.	<b>4</b>	3,101,500.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	137,200.	<b>8</b>	530,300.
	<b>9</b> Prepaid expenses and deferred charges .....	3,609,500.	<b>9</b>	4,377,600.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 12,632,600.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 9,110,400.		
	<b>11</b> Investments - publicly traded securities .....	4,080,800.	<b>10c</b>	3,522,200.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	55,573,600.	<b>11</b>	60,462,600.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	16,271,100.	<b>12</b>	15,933,700.
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	11,174,500.	<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	151,587,359.	<b>15</b>	10,581,800.	
		<b>16</b>	152,292,481.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	21,386,500.	<b>17</b>	22,454,100.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	2,055,437.	<b>19</b>	3,071,729.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	16,892,000.	<b>25</b>	13,401,100.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	40,333,937.	<b>26</b>	38,926,929.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	59,818,000.	<b>27</b>	61,838,900.
	<b>28</b> Net assets with donor restrictions .....	51,435,422.	<b>28</b>	51,526,652.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	111,253,422.	<b>32</b>	113,365,552.
<b>33</b> Total liabilities and net assets/fund balances .....	151,587,359.	<b>33</b>	152,292,481.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	83,752,990.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	84,895,816.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-1,142,826.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	111,253,422.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	2,020,256.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	1,234,700.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	113,365,552.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
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? \_\_\_\_\_
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

**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

SIERRA CLUB

Employer identification number

94-1153307

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 4 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, 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  SIERRA CLUB	Employer identification number  94-1153307
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**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	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 37,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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	<hr/> <hr/> <hr/>	\$ 53,781.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<hr/> <hr/> <hr/>	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
13	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	<hr/> <hr/> <hr/>	\$ 10,227.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	<hr/> <hr/> <hr/>	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	<hr/> <hr/> <hr/>	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	<hr/> <hr/> <hr/>	\$ 10,480.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
19	<hr/> <hr/> <hr/>	\$ 12,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	<hr/> <hr/> <hr/>	\$ 210,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	<hr/> <hr/> <hr/>	\$ 185,038.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
25	<hr/> <hr/> <hr/>	\$ 94,960.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	<hr/> <hr/> <hr/>	\$ 107,289.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	<hr/> <hr/> <hr/>	\$ 8,273.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	<hr/> <hr/> <hr/>	\$ 300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	<hr/> <hr/> <hr/>	\$ 13,968.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
31	<hr/> <hr/> <hr/>	\$ 5,937.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	<hr/> <hr/> <hr/>	\$ 36,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	<hr/> <hr/> <hr/>	\$ 146,472.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	<hr/> <hr/> <hr/>	\$ 196,253.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	<hr/> <hr/> <hr/>	\$ 45,119.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	<hr/> <hr/> <hr/>	\$ 25,350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
37	<hr/> <hr/> <hr/>	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	<hr/> <hr/> <hr/>	\$ 718,368.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	<hr/> <hr/> <hr/>	\$ 17,534.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	<hr/> <hr/> <hr/>	\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	<hr/> <hr/> <hr/>	\$ 54,029.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	<hr/> <hr/> <hr/>	\$ 17,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
43	<hr/> <hr/> <hr/>	\$ 97,336.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	<hr/> <hr/> <hr/>	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	<hr/> <hr/> <hr/>	\$ 108,865.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	<hr/> <hr/> <hr/>	\$ 30,253.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	<hr/> <hr/> <hr/>	\$ 22,982.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
49	<hr/> <hr/> <hr/>	\$ 405,345.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	<hr/> <hr/> <hr/>	\$ 20,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	<hr/> <hr/> <hr/>	\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	<hr/> <hr/> <hr/>	\$ 495,922.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	<hr/> <hr/> <hr/>	\$ 334,874.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	<hr/> <hr/> <hr/>	\$ 16,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
55	<hr/> <hr/> <hr/>	\$ 42,563.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	<hr/> <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	<hr/> <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	<hr/> <hr/> <hr/>	\$ 7,219.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	<hr/> <hr/> <hr/>	\$ 30,597.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	<hr/> <hr/> <hr/>	\$ 12,627.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
61	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	<hr/> <hr/> <hr/>	\$ 10,102.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	<hr/> <hr/> <hr/>	\$ 375,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	<hr/> <hr/> <hr/>	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	<hr/> <hr/> <hr/>	\$ 132,434.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	<hr/> <hr/> <hr/>	\$ 44,578.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
67	<hr/> <hr/> <hr/>	\$ 11,670.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	<hr/> <hr/> <hr/>	\$ 91,637.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69	<hr/> <hr/> <hr/>	\$ 190,124.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70	<hr/> <hr/> <hr/>	\$ 116,585.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71	<hr/> <hr/> <hr/>	\$ 8,855.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
72	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
73	<hr/> <hr/> <hr/>	\$ 10,264.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74	<hr/> <hr/> <hr/>	\$ 474,407.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
75	<hr/> <hr/> <hr/>	\$ 7,942.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
76	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
77	<hr/> <hr/> <hr/>	\$ 900,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
78	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
79	<hr/> <hr/> <hr/>	\$ 31,145.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
80	<hr/> <hr/> <hr/>	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
81	<hr/> <hr/> <hr/>	\$ 279,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
82	<hr/> <hr/> <hr/>	\$ 29,789.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
83	<hr/> <hr/> <hr/>	\$ 10,281.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
84	<hr/> <hr/> <hr/>	\$ 183,685.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
85	<hr/> <hr/> <hr/>	\$ 42,775.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
86	<hr/> <hr/> <hr/>	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
87	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
88	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
89	<hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
90	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
91	<hr/> <hr/> <hr/>	\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
92	<hr/> <hr/> <hr/>	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
93	<hr/> <hr/> <hr/>	\$ 33,738.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
94	<hr/> <hr/> <hr/>	\$ 22,902.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
95	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
96	<hr/> <hr/> <hr/>	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
97	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
98	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
99	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
100	<hr/> <hr/> <hr/>	\$ 300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
101	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
102	<hr/> <hr/> <hr/>	\$ 21,418.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
103	<hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
104	<hr/> <hr/> <hr/>	\$ 5,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
105	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
106	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
107	<hr/> <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
108	<hr/> <hr/> <hr/>	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
109	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
110	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
111	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
112	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
113	<hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
114	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
115	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
116	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
117	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
118	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
119	<hr/> <hr/> <hr/>	\$ 126,145.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
120	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
121	<hr/> <hr/> <hr/>	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
122	<hr/> <hr/> <hr/>	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
123	<hr/> <hr/> <hr/>	\$ 5,265.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
124	<hr/> <hr/> <hr/>	\$ 5,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
125	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
126	<hr/> <hr/> <hr/>	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
127	<hr/> <hr/> <hr/>	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
128	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
129	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
130	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
131	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
132	<hr/> <hr/> <hr/>	\$ 36,222,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
133	<hr/> <hr/> <hr/>	\$ 1,005,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
134	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
135	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
136	<hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
137	<hr/> <hr/> <hr/>	\$ 102,050.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
138	<hr/> <hr/> <hr/>	\$ 12,425.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
139	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
140	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
141	<hr/> <hr/> <hr/>	\$ 5,062.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
142	<hr/> <hr/> <hr/>	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
143	<hr/> <hr/> <hr/>	\$ 15,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
7	200 SHARES TSLA _____ _____ _____	\$ 53,781.	04/03/25
102	553 SHARES FDGRX _____ _____ _____	\$ 21,418.	05/13/25
119	250 SHARES GS _____ _____ _____	\$ 126,145.	04/14/25
137	429 SHARES AMZN _____ _____ _____	\$ 102,050.	01/28/25
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization  SIERRA CLUB	Employer identification number  94-1153307
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**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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2025**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527  
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

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

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

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

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

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

Name of organization <b>SIERRA CLUB</b>	Employer identification number (EIN) <b>94-1153307</b>
--	---

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$ 370,723.
- 3 Volunteer hours for political campaign activities ..... 5,797.

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ 516.
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$ 16,376.
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$ 16,892.
- 4 Did the filing organization file Form 1120-POL for this year? .....  Yes  No
- 5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

- A Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B Check  if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">IF the amount on line 1e, column (a) or (b), is:</th> <th>THEN the lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:	not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000	\$1,000,000.		
IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:													
not over \$500,000	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2022	(b) 2023	(c) 2024	(d) 2025	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

Table with 3 columns: (a) Yes, (a) No, (b) Amount. Rows include questions about lobbying activities like volunteers, paid staff, media, mailings, etc.

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include questions about dues, lobbying expenditures, and carryover.

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

Table with 2 columns: Question, Amount. Rows include questions about dues, lobbying expenditures, and taxable amount.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART I-A, LINE 1:

SIERRA CLUB PROVIDES ADMINISTRATIVE AND FUNDRAISING SUPPORT TO ITS SEPARATE SEGREGATED FUNDS (SIERRA CLUB POLITICAL COMMITTEE AND SIERRA CLUB VOTER EDUCATION FUND AND STATE POLITICAL ORGANIZATIONS) AND COMMUNICATES WITH ITS MEMBERS AND OTHERS ABOUT CANDIDATES, INCLUDING EXPRESSLY ADVOCATING FOR THEIR ELECTION OR DEFEAT, AS PERMITTED UNDER FEDERAL AND STATE LAW.

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

(Rev. December 2024)

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

SIERRA CLUB

Employer identification number

94-1153307

**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.

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

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

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

Preservation of land for public use (for example, recreation or education)     Preservation of a historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes     No

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

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

8 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)? .....

Yes     No

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" 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 .....

**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 |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 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	41,725,600.	41,434,800.	37,414,900.	43,098,600.	37,048,700.
b Contributions	414,400.	742,200.	737,400.	1,073,300.	1,348,100.
c Net investment earnings, gains, and losses	5,928,300.	1,580,600.	5,253,500.	-4,838,400.	6,351,800.
d Grants or scholarships					
e Other expenditures for facilities and programs	1,921,000.	2,032,000.	1,971,000.	1,918,600.	1,650,000.
f Administrative expenses					
g End of year balance	46,147,300.	41,725,600.	41,434,800.	37,414,900.	43,098,600.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment .0000 %
  - b Permanent endowment 100 %
  - 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:
- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| (i) Unrelated organizations?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
- 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				
b Buildings		649,303.	641,999.	7,304.
c Leasehold improvements		9,654,497.	6,960,107.	2,694,390.
d Equipment		2,298,793.	1,508,294.	790,499.
e Other		30,007.		30,007.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,522,200.

**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) PRIVATE GLOBAL EQUITIES FUNDS	15,476,500.	END-OF-YEAR MARKET VALUE
(B) GREEN ALPHA INVESTMENTS	457,200.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))	15,933,700.	

**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.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (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) ADVANCES AND DEPOSITS	420,300.
(2) RIGHT-OF-USE ASSETS	9,513,500.
(3) OVERFUNDED PENSION ASSET	648,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	10,581,800.

**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) DEFERRED LEASE LIABILITY	13,401,100.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	13,401,100.

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	91,745,700.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	2,020,256.	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	18,800.	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	5,953,654.	
<b>e</b>	Add lines 2a through 2d	<b>2e</b>		7,992,710.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	83,752,990.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b	<b>4c</b>		0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	83,752,990.

**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.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	89,565,500.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>	18,800.	
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	4,650,884.	
<b>e</b>	Add lines 2a through 2d	<b>2e</b>		4,669,684.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	84,895,816.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b	<b>4c</b>		0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	84,895,816.

**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 III, LINE 1A:

THE CLUB DOES NOT CAPITALIZE DONATED PAINTINGS, PHOTOGRAPHS, AND RARE BOOKS, AS THESE ITEMS ARE HELD FOR PUBLIC EXHIBITION, EDUCATION, OR RESEARCH IN FURTHERANCE OF PUBLIC SERVICE AND ARE PROTECTED AND CARED FOR BY THE CLUB THROUGHOUT THE LIFE OF THE ASSETS. AUDITED FINANCIAL STATEMENTS, FOOTNOTE 1.

PART III, LINE 4:

THE SIERRA CLUB'S FINE ART AND LIBRARY COLLECTIONS SERVE AS REFERENCE MATERIALS FOR CLUB STAFF, MEMBERS, AND PUBLIC RESEARCHERS. THEY PROVIDE AN EDUCATIONAL RESOURCE ABOUT THE HISTORY OF THE SIERRA CLUB AS WELL AS ENVIRONMENTAL AND MOUNTAINEERING HISTORY, AND CURRENT ENVIRONMENTAL TOPICS.

PART V, LINE 4:

THE CLUB'S ENDOWMENT CONSISTS OF A LIFE MEMBER FUND AND A DONOR-RESTRICTED FUND ESTABLISHED TO FURTHER THE MISSION OF THE CLUB. THE ORGANIZATION'S OBJECTIVE IS TO MAINTAIN THE FAIR VALUE OF THE ENDOWMENT ASSETS HELD IN PERPETUITY AS WELL AS TO PROVIDE ADDITIONAL REAL GROWTH THROUGH NEW GIFTS AND INVESTMENT RETURN IN ACCORDANCE WITH CUPMIFA REQUIREMENTS.

PART X, LINE 2:

BASED ON RECOGNITION BY THE INTERNAL REVENUE SERVICE AND CALIFORNIA FRANCHISE TAX BOARD, THE CLUB'S RELATED SOURCES OF REVENUE ARE EXEMPT FROM FEDERAL INCOME AND CALIFORNIA FRANCHISE TAXES UNDER INTERNAL REVENUE CODE

**Part XIII** Supplemental Information (continued)

SECTION 501(C)(4) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701F, RESPECTIVELY.

HOWEVER, CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE CLUB'S TAX-EXEMPT PURPOSES ARE SUBJECT TO FEDERAL AND STATE INCOME TAXES. NO INCOME TAX PROVISION HAS BEEN RECORDED AS THE NET INCOME, IF ANY, FROM ANY UNRELATED TRADE OR BUSINESS, IN THE OPINION OF MANAGEMENT, IS NOT MATERIAL TO THE FINANCIAL STATEMENTS AS A WHOLE. IN ADDITION, THE CLUB IS SUBJECT TO INCOME TAX ON CERTAIN POLITICAL ACTIVITIES, OF WHICH THERE WAS \$26,600 FOR THE SIXTH-MONTH PERIOD ENDED JUNE 30, 2025.

AS REQUIRED BY U.S. GAAP, THE CLUB HAS IDENTIFIED AND EVALUATED ITS SIGNIFICANT TAX POSITIONS FOR WHICH THE STATUTE OF LIMITATIONS REMAIN OPEN AND DETERMINED THERE IS NO MATERIAL UNRECOGNIZED TAX BENEFIT OR LIABILITY TO BE RECORDED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION	5,500,000.
SEGREGATED FUND ELIMINATIONS	146,814.
RECLASS COST OF GOODS SOLD TO REVENUE	304,776.
RECLASS FUNDRAISING EXPENSES TO REVENUE	2,064.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	5,953,654.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION	5,500,000.
SEGREGATED FUND ELIMINATIONS	78,744.
RECLASS COST OF GOODS SOLD TO REVENUE	304,776.
CHANGE IN VALUE OF PENSION PLAN	-1,234,700.
RECLASS FUNDRAISING EXPENSES TO REVENUE	2,064.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	4,650,884.

**SCHEDULE G  
(Form 990)**

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

**Supplemental Information Regarding Fundraising or Gaming Activities**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
**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: **SIERRA CLUB** Employer identification number: **94-1153307**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of nongovernment grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
MARKETEAM LLC - 500 NORTHPARK TOWN CENTER 1100 ABERNATHY	DIRECT MAIL		X	2,006,624.	10,692.	1,995,932.
TELEFUND, INC. - 294 WASHINGTON ST., SUITE 501, SD&A TELESERVICES, INC. - 5757 W. CENTURY BLVD., SUITE	TELEMARKETING		X	109,112.	54,671.	54,441.
DIGITAL MEDIA SOLUTIONS LLC - 4800 140TH AVE. N. SUITE 101, GORDON & SCHWENKMEYER, INC. - 20300 S. VERMONT AVE, SUITE	TELEMARKETING		X	46,529.	220,497.	-173,968.
DIGITAL MEDIA SOLUTIONS LLC - 4800 140TH AVE. N. SUITE 101, GORDON & SCHWENKMEYER, INC. - 20300 S. VERMONT AVE, SUITE	DIGITAL FUNDRAISING		X	14,492.	5,772.	8,720.
AUBRY & CO - 9000 SUNSET BLVD, SUITE 300, WEST	DEVELOP & SECURE CORPORATE SPONSORSHIPS		X	505.	16,171.	-15,666.
				0.	30,000.	-30,000.
<b>Total</b>				2,177,262.	337,803.	1,839,459.

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
- AL, AK, AZ, AR, CA, CO, CT, FL, GA, HI, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NV, NH  
NJ, NM, NY, NC, ND, OH, OK, OR, PA, PR, RI, SC, TN, UT, VA, WA, WV, WI, DE, ID, IA, NE, SD, TX, VT  
WY

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts .....				
	<b>2</b> Less: Contributions .....				
	<b>3</b> Gross income (line 1 minus line 2) .....				
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....				
	<b>7</b> Food and beverages .....				
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....					

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		<b>1</b> Gross revenue .....			
Direct Expenses	<b>2</b> Cash prizes .....				
	<b>3</b> Noncash prizes .....				
	<b>4</b> Rent/facility costs .....				
	<b>5</b> Other direct expenses .....				
<b>6</b> Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....					
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) .....					

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility	<b>13a</b>	%
b An outside facility	<b>13b</b>	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_

c If "Yes," enter the name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

16 Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

- Director/officer       Employee       Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: MARKETTEAM LLC

(I) ADDRESS OF FUNDRAISER:

500 NORTHPARK TOWN CENTER 1100 ABERNATHY ROAD NE, #525, ATLANTA, GA 30328

(I) NAME OF FUNDRAISER: TELEFUND, INC.

(I) ADDRESS OF FUNDRAISER: 294 WASHINGTON ST., SUITE 501, BOSTON, MA 02108

(I) NAME OF FUNDRAISER: SD&A TELESERVICES, INC.

(I) ADDRESS OF FUNDRAISER:

5757 W. CENTURY BLVD., SUITE 300, LOS ANGELES, CA 90045

(I) NAME OF FUNDRAISER: DIGITAL MEDIA SOLUTIONS LLC

(I) ADDRESS OF FUNDRAISER:

4800 140TH AVE. N. SUITE 101, CLEARWATER, FL 33762

**Part IV** Supplemental Information *(continued)*

(I) NAME OF FUNDRAISER: GORDON & SCHWENKMEYER, INC.

(I) ADDRESS OF FUNDRAISER:

20300 S. VERMONT AVE, SUITE 210, TORRANCE, CA 90502

(I) NAME OF FUNDRAISER: AUBRY & CO

(I) ADDRESS OF FUNDRAISER:

9000 SUNSET BLVD, SUITE 300, WEST HOLLYWOOD, CA 90069

PART I, LINE 2B, COLUMN (V):

SIERRA CLUB PAID TELEFUND, INC. \$7,033 FOR FUNDRAISING EXPENSES AND \$54,670 FOR PROFESSIONAL FUNDRAISING SERVICES IN 2025. THE CLUB'S PAYMENTS WERE MADE IN ACCORDANCE WITH THE TERMS OF THE PROFESSIONAL FUNDRAISING SERVICES AGREEMENT, WHICH DISTINGUISHES BETWEEN FEES FOR PROFESSIONAL FUNDRAISING SERVICES AND REIMBURSABLE FUNDRAISING EXPENSES. THE CLUB DID NOT ENTER INTO ARRANGEMENTS IN WHICH IT PAID ONLY EXPENSES WITHOUT ALSO PAYING FUNDRAISING FEES.

**SCHEDULE I  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

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

SIERRA CLUB

Employer identification number

94-1153307

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
WOMEN'S MARCH INC. 400 JAY ST. #231 BROOKLYN, NY 11201	81-4571869	501(C)(4)	100,000.	0.			ENVIRONMENTAL PROTECTION
CHESAPEAKE CLIMATE ACTION NETWORK ACTION FUND - 6930 CARROLL AVE, STE. 720 - TAKOMA PARK, MD 20912	01-0879928	501(C)(4)	35,000.	0.			ENVIRONMENTAL PROTECTION
ARKANSAS ADVANCED ENERGY ASSOCIATION - 411 S. VICTORY ST, STE. 207 - LITTLE ROCK, AR 72201	45-3724039	501(C)(6)	28,000.	0.			ENVIRONMENTAL PROTECTION
JESUS PEOPLE AGAINST POLLUTION PO BOX 765 COLUMBIA, MS 39429	64-0837014	501(C)(3)	50,000.	0.			ENVIRONMENTAL PROTECTION
MALAMA LEARNING CENTER P.O. BOX 1662 HONOLULU, HI 96806	20-0442056	501(C)(3)	8,226.	0.			ENVIRONMENTAL PROTECTION
WV ENVIRONMENTAL COUNCIL PO BOX 1007 CHARLESTON, WV 25324	55-0728622	501(C)(4)	10,000.	0.			ENVIRONMENTAL PROTECTION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 3.

3 Enter total number of other organizations listed in the line 1 table ..... 4.

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

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



**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

PROJECT MANAGERS WORK WITH FIELD STAFF TO MONITOR THE USE OF FUNDS THAT ARE GRANTED LOCALLY IN THE FIELD. OUR GRANT AGREEMENTS REQUIRE THAT THE GRANTEE EITHER PROVIDE DOCUMENTATION OF WORK AND RELATED GRANT EXPENSES OR AGREE TO BE AUDITED.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2025**

Open to Public Inspection

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>SIERRA CLUB</b>	Employer identification number <b>94-1153307</b>
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<b>Part I</b>	<b>Types of Property</b>	<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	4	303,394.	FAIR MARKET VALUE
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 ( )				

<b>29</b> Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgment	<b>29</b>	0
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	Yes	No
<b>30a</b> During the year, did the organization receive by contribution any property reported in 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?		X
<b>b</b> If "Yes," describe the arrangement in Part II.		
<b>31</b> Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
<b>32a</b> Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
<b>b</b> If "Yes," describe in Part II.		
<b>33</b> 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.		

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

Schedule M (Form 990) 2025 Created 12/29/25

**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):

THIS COLUMN REFLECTS THE NUMBER OF DONATIONS.

SCHEDULE M, PART I, LINE 32B:

THE SIERRA CLUB MAY RETAIN QUALIFIED BROKERS FOR THE SALE OF PROPERTY RECEIVED BY THE ORGANIZATION AS GIFTS. THIS SERVICE WAS NOT USED IN 2025.

**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

SIERRA CLUB

Employer identification number

94-1153307

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO EXPLORE, ENJOY, AND PROTECT THE WILD PLACES OF THE EARTH; PRACTICE  
AND PROMOTE RESPONSIBLE USE OF THE EARTH'S ECOSYSTEMS AND RESOURCES;  
EDUCATE AND ENLIST HUMANITY TO PROTECT AND RESTORE THE QUALITY OF THE  
NATURAL AND HUMAN ENVIRONMENT; AND USE ALL LAWFUL MEANS TO CARRY OUT  
THESE OBJECTIVES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO EXPLORE, ENJOY, AND PROTECT THE WILD PLACES OF THE EARTH; PRACTICE  
AND PROMOTE RESPONSIBLE USE OF THE EARTH'S ECOSYSTEMS AND RESOURCES;  
EDUCATE AND ENLIST HUMANITY TO PROTECT AND RESTORE THE QUALITY OF THE  
NATURAL AND HUMAN ENVIRONMENT; AND USE ALL LAWFUL MEANS TO CARRY OUT  
THESE OBJECTIVES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

OVERVIEW:

THROUGHOUT 2025, WE CONTINUED PROGRESS TOWARD THE GOALS LAID OUT IN OUR  
2030 STRATEGIC FRAMEWORK. WE CONTINUE TO APPLY AN ENVIRONMENTAL JUSTICE  
LENS TO ALL THE WORK WE DO TO PROTECT OUR LANDS, AIR, WATER, WILDLIFE,  
AND PUBLIC HEALTH, AND TO TACKLE THE CLIMATE CRISIS. OUR CLIMATE WORK  
LARGELY FOCUSES ON EFFORTS TO BUILD A CLEAN ENERGY FUTURE THAT WILL  
RESULT IN SAFER AIR AND WATER, GOOD JOBS, AND MORE AFFORDABLE ENERGY  
PRICES FOR CONSUMERS.

GRASSROOTS STRONG:

THE HEART OF SIERRA CLUB'S ENDURING STRENGTH AND UNIQUE EFFECTIVENESS  
IS OUR GRASSROOTS NETWORK OF 64 CHAPTERS, STATE AND LOCAL VOLUNTEER  
GROUPS, OUTINGS LEADERS, MEMBERS, AND ALL OF THE SIERRA CLUB SUPPORTERS  
AND PARTNERS. THEY ARE WHAT SET US APART AS THE POWERFUL AND UNIQUELY  
EFFECTIVE ORGANIZATION WE ARE. THE AUTHENTIC LOCAL RELATIONSHIPS OUR  
CHAPTER STAFF AND VOLUNTEERS CONTINUE TO BUILD IN COMMUNITIES ACROSS  
THE COUNTRY ARE HOW WE ARE GROWING OUR MOVEMENT TO PROTECT OUR LANDS,  
AIR, AND WATER, AND TACKLE THE CLIMATE AND EXTINCTION CRISES.

BEYOND COAL:

IN 2025, SIERRA CLUB'S BEYOND COAL CAMPAIGN ADVANCED GRID  
DECARBONIZATION AND ENERGY AFFORDABILITY. THE CAMPAIGN EXPANDED  
ADVOCACY IN MORE THAN 30 STATES. THE CAMPAIGN MARKED MAJOR PUBLIC  
HEALTH MILESTONES: COAL PLANT RETIREMENTS DRIVEN BY THE CAMPAIGN'S WORK  
HAVE HELPED PREVENT 60,000 PREMATURE DEATHS, 100,000 HEART ATTACKS, AND  
ONE MILLION ASTHMA ATTACKS. WORKING WITH COMMUNITIES AND THROUGH LEGAL  
ACTION, THE CAMPAIGN ALSO DEFENDED AND ACCELERATED CLEAN ENERGY  
DEPLOYMENT.

BEYOND DIRTY FUELS:

IN 2025, SIERRA CLUB'S BEYOND DIRTY FUELS CAMPAIGN CONTINUED TO WORK TO  
MOVE THE COUNTRY BEYOND ALL FOSSIL FUELS TO PROTECT OUR HEALTH AND  
SECURE A LIVABLE FUTURE BY TRANSITIONING AMERICA TO CLEAN, RENEWABLE  
ENERGY. IT ORGANIZED AND STRENGTHENED COMMUNITY POWER TO DRIVE TARGETED  
LOCAL, STATE, AND FEDERAL OUTCOMES VIA GRASSROOTS MOBILIZATION,  
COALITION PARTNERSHIP, PUBLIC EDUCATION, AND LITIGATION. THE CAMPAIGN  
BUILT DURABLE PUBLIC ENGAGEMENT, CONVENED AND TRAINED THOUSANDS OF

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

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

Name of the organization SIERRA CLUB	Employer identification number 94-1153307
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ADVOCATES THROUGH LIVESTREAM EDUCATION AND ORGANIZING PROGRAMS, AND CHALLENGED MISLEADING AND FALSE NARRATIVES IN COMMUNITIES AND THE MEDIA.

CLEAN TRANSPORTATION FOR ALL:

IN 2025, SIERRA CLUB'S CLEAN TRANSPORTATION FOR ALL CAMPAIGN WORKED TO CURB POLLUTION IN THE TRANSPORTATION SECTOR BY DEFENDING RECENT PROGRESS ON IMPROVED EMISSION STANDARDS AND ELECTRIC VEHICLE (EV) CHARGING INFRASTRUCTURE. THE CAMPAIGN LED IMPORTANT PUBLIC ENGAGEMENT THROUGH NATIONAL DRIVE ELECTRIC MONTH, HOSTING COMMUNITY EVENTS ZERO-EMISSION CARS, TRUCKS, BUSES, AND BIKES WHILE SHARING TIMELY INFORMATION ON EV INCENTIVES AMID SHIFTING FEDERAL FUNDING AND TAX CREDITS.

REDUCING CLIMATE POLLUTION FROM BUILDINGS:

IN 2025, SIERRA CLUB'S BUILDING ELECTRIFICATION/CLEAN HEAT CAMPAIGN DEFENDED AND ADVANCED THE SHIFT TO CLEANER, SAFER, MORE AFFORDABLE HOMES THROUGH EFFICIENT ELECTRIC UPGRADES LIKE HEAT PUMPS AND INDUCTION. THE CAMPAIGN EDUCATED THE PUBLIC AND CONGRESS ABOUT THE BENEFITS ALREADY UNLOCKED BY THE INFLATION REDUCTION ACT, HELPED PROTECT CONSUMER REBATES FOR ENERGY-EFFICIENT APPLIANCES, AND UPDATED GUIDANCE SO HOUSEHOLDS COULD STILL ACCESS HOME ENERGY TAX CREDIT BENEFITS THROUGH THE END OF THE YEAR. IT PROTECTED THE LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) - A LIFELINE THAT HELPS LOW-INCOME HOUSEHOLDS KEEP HOMES SAFE AND HABITABLE DURING EXTREME HEAT AND COLD - BY ORGANIZING CONSTITUENT LOBBYING VISITS WITH CONGRESSIONAL OFFICES, DIGITAL ACTIONS, AND MORE. THE CAMPAIGN ALSO SCORED SEVERAL MAJOR POLICY WINS AT THE STATE AND LOCAL LEVEL AND DEFENDED ELECTRIFICATION IN COURT.

HELPING AMERICANS EXPLORE, ENJOY, AND PROTECT OUR LANDS AND WATERS:

IN 2025, SIERRA CLUB'S CONSERVATION AND OUTDOORS WORK DELIVERED MAJOR VICTORIES TO DEFEND PUBLIC LANDS AND EXPAND EQUITABLE ACCESS TO NATURE. THROUGH TARGETED LEGAL AND POLICY VICTORIES, THE ORGANIZATION PROTECTED CONSERVATION LAWS AND WILDLIFE SUCH AS THE GRAY WOLF, BISON, AND RICE'S WHALE. OUR CONSERVATION TEAM CHALLENGED CUTS TO THE NATIONAL PARK SERVICE THAT THREATENED VISITOR SAFETY, WILDLIFE, AND WILDFIRE PREVENTION. AND IT ORGANIZED SUPPORTERS AND ACTIVISTS TO DEFEND TENS OF MILLIONS OF ACRES OF FORESTLANDS THAT PROVIDE CLEAN WATER, WILDLIFE HABITAT, AND IRREPLACEABLE WILDERNESS.

SIERRA CLUB ALSO EXPANDED ACCESS TO NATURE AND PROTECTED PARKS AND COMMUNITY GREEN SPACE THROUGH VARIOUS STATE, LOCAL, AND FEDERAL WINS - INCLUDING THE BIPARTISAN EXPLORE ACT. AND THE ORGANIZATION EXPANDED OUTDOOR ACCESS AND PROMOTED WELLNESS THROUGH OUR MILITARY OUTDOORS PROGRAM, WHICH CONTINUED IMPACTFUL PROGRAMMING THAT SUPPORTED THOUSANDS OF VETERANS SEEKING THE PHYSICAL AND MENTAL HEALTH BENEFITS OF TIME OUTSIDE.

A 501(C)(4) ORGANIZATION, SIERRA CLUB ENGAGES IN LOBBYING ACTIVITIES AND ENDORSES CANDIDATE CAMPAIGNS THROUGH AFFILIATED POLITICAL ACTION COMMITTEES (PACS).

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

ABOUT NATURE OR THE ENVIRONMENT FOR SALE DIRECTLY TO THE PUBLIC AND OTHER RESELLERS, SUPPORTING THE ORGANIZATION'S EDUCATIONAL AND ADVOCACY

Name of the organization SIERRA CLUB	Employer identification number 94-1153307
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PROGRAMS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OUTDOOR ACTIVITIES:

IN 2025, SIERRA CLUB OUTINGS OFFERED IMPACTFUL OUTDOOR EXPERIENCES THAT CONNECTED PEOPLE TO NATURE WHILE ADVANCING ENVIRONMENTAL EDUCATION AND BRINGING MEMBERS TO THE ORGANIZATION'S LARGER CONSERVATION CAMPAIGNS. THROUGH LOCAL CHAPTERS, GROUPS, AND SECTIONS, AS WELL AS THE NATIONAL OUTINGS PROGRAM AND CAMPAIGN-SPECIFIC OUTINGS, TENS OF THOUSANDS OF PARTICIPANTS WERE ENGAGED IN WAYS THAT DEEPENED THEIR UNDERSTANDING OF ENVIRONMENTAL ISSUES. THE INSPIRING CONNECTIONS OUTDOORS (ICO) PROGRAM, FOR EXAMPLE, RAN 226 TRIPS FOR 4,265 YOUTH AND ADULTS - PRIMARILY FROM UNDERSERVED COMMUNITIES - PROVIDING HANDS-ON ENVIRONMENTAL EDUCATION ABOUT ECOSYSTEMS, CONSERVATION ISSUES, AND THE ROLE OF PUBLIC LANDS IN CLIMATE RESILIENCE. THE NATIONAL OUTINGS PROGRAM OFFERED 78 DOMESTIC AND 34 INTERNATIONAL TRIPS TO 1,274 PARTICIPANTS, INTEGRATING LEARNING ABOUT LOCAL FLORA, FAUNA, GEOLOGY, AND CONSERVATION HISTORY, OFTEN INCORPORATING VOLUNTEER WORK LIKE TRAIL RESTORATION TO BUILD AWARENESS OF HOW ENVIRONMENTAL STEWARDSHIP ALIGNS WITH SIERRA CLUB CAMPAIGNS. LOCAL CHAPTERS AND GROUPS ORGANIZED APPROXIMATELY 4,769 OUTINGS WITH 21,000 PARTICIPANTS, RANGING FROM NATURE HIKES TO ADVOCACY TRAINING, EDUCATING PEOPLE ON PRESSING REGIONAL ISSUES LIKE WATER CONSERVATION, HABITAT PROTECTION, AND CLIMATE CHANGE, AND EMPOWERING THEM TO TAKE ACTION. THE MILITARY OUTDOORS PROGRAM, AS PART OF OUTDOORS FOR ALL AND SUPPORTED BY LOCAL OUTINGS, SUPPORTED VETERANS AND ACTIVE MILITARY MEMBERS WITH THERAPEUTIC OUTDOOR EXPERIENCES THAT PROMOTED HEALING, CONSERVATION, AND ADVOCACY. ACROSS ALL PROGRAMS, SIERRA CLUB OUTINGS NOT ONLY CONNECTED MEMBERS TO NATURE BUT ALSO INSTILLED ENVIRONMENTAL VALUES AND A SENSE OF RESPONSIBILITY, REINFORCING THE CLUB'S MISSION TO EXPLORE, ENJOY, AND PROTECT THE PLANET THROUGH DIRECT EDUCATION AND ALIGNMENT WITH SIERRA CLUB'S CONSERVATION GOALS.

EXPENSES \$ 5,240,664. INCLUDING GRANTS OF \$ 0. REVENUE \$ 5,057,900.

FORM 990, PART VI, SECTION A, LINE 6:

ANY PERSON INTERESTED IN ADVANCING THE PURPOSES OF THE SIERRA CLUB MAY BECOME A MEMBER. THERE SHALL BE SEVERAL CLASSES OF MEMBERSHIP: REGULAR, LIFE, AND SUCH OTHER SPECIAL CLASSES AS THE BOARD OF DIRECTORS MAY ESTABLISH.

FORM 990, PART VI, SECTION A, LINE 7A:

BYLAW 4.8: ALL ACTIONS REQUIRING A VOTE OF THE MEMBERSHIP SHALL BE DECIDED BY WRITTEN BALLOTS AS PROVIDED FOR IN BYLAW 5, SECTION 2, AND BYLAW 11. A QUORUM FOR ANY BALLOT OR FOR ANY MEETING OF THE MEMBERS SHALL BE FIVE PERCENT (5%) OF THE MEMBERSHIP ON THE DATE OF RECORD SET BY THE BOARD OF DIRECTORS IN ACCORDANCE WITH LAW. EACH PERSON WHO IS A MEMBER ON THE DATE OF RECORD SHALL BE ELIGIBLE TO VOTE AND SHALL HAVE ONE VOTE ON ANY ISSUE PRESENTED TO THE MEMBERSHIP EXCEPT AS PROVIDED IN PARAGRAPH 5.7. VOTING BY PROXY SHALL NOT BE PERMITTED.

SR 4.8.1 VOTING BY MEMBERS: ALL REGULAR AND LIFE MEMBERS OF RECORD ON JANUARY 31 SHALL BE SENT BALLOTS FOR THE ANNUAL ELECTION OF DIRECTORS, AS PROVIDED IN THE BYLAWS PARAGRAPH 4.8 AND 5.6 AND STANDING RULES 4.2.1. EACH SUCH INDIVIDUAL MEMBER SHALL BE SENT ONE BALLOT; JOINT MEMBERSHIPS SHALL RECEIVE TWO BALLOTS.

FORM 990, PART VI, SECTION A, LINE 7B:

Name of the organization SIERRA CLUB	Employer identification number 94-1153307
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IN ACCORDANCE WITH CORPORATION LAW SECTION 5057, THE ONLY MEMBERSHIP RIGHTS OF MEMBERS OF THE CLUB ARE THE RIGHTS SPECIFICALLY PROVIDED BY THE ARTICLES, BYLAWS, AND THE CORPORATION LAW. ALL OTHER PRIVILEGES OR OPPORTUNITIES GRANTED TO MEMBERS OF THE CLUB UNDER ITS STANDING RULES, POLICIES, OR THE BYLAWS OR RULES OF CLUB SUB-ENTITIES ARE NOT RIGHTS OF MEMBERSHIP IN THE CLUB FOR PURPOSES OF CORPORATION LAW SECTION 5057.

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

A DRAFT OF THE FORM 990 IS REVIEWED BY THE FINANCE DEPARTMENT, ASSISTANT TREASURER AND LEGAL COUNSEL. AFTER REVIEW, A COPY IS SENT TO THE AUDIT COMMITTEE, WHICH HAS BEEN DESIGNATED BY THE BOARD OF DIRECTORS TO REVIEW THE 990 ON THEIR BEHALF PRIOR TO FILING. THE DRAFT IS THEN SENT TO THE BOARD OF DIRECTORS PRIOR TO FILING.

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

BOARD OF DIRECTORS AND OTHER SENIOR VOLUNTEERS MUST COMPLETE AND SIGN A WRITTEN DISCLOSURE FORM ANNUALLY. KEY EMPLOYEES (CURRENT AND FORMER) ARE RESPONSIBLE FOR DISCLOSING ANY POTENTIAL CONFLICTS OF INTEREST RELATED TO THEIR CLUB ACTIVITIES. THE POLICY IS INCLUDED IN THE EMPLOYEE HANDBOOK. LEGAL COUNSEL WILL INVESTIGATE COMPLAINTS OF VIOLATIONS. WHEN A POTENTIAL CONFLICT IS DISCLOSED BY A BOARD MEMBER, VOLUNTEER OR AN EMPLOYEE, THE HUMAN RESOURCES DEPARTMENT AND/OR LEGAL COUNSEL WILL MAKE A DETERMINATION REGARDING THE APPROPRIATE ACTION IN ORDER TO COMPLY WITH THE CLUB'S POLICIES.

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

THE EXECUTIVE DIRECTOR COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS EXECUTIVE COMMITTEE AFTER AN EVALUATION OF PERFORMANCE AND INTERVIEWS WITH APPROPRIATE PARTIES. COMPENSATION IS BASED ON EXTERNAL DATA FROM LIKE ORGANIZATIONS. SALARIES FOR OFFICERS AND KEY EMPLOYEES OTHER THAN THE EXECUTIVE DIRECTOR ARE DETERMINED ACCORDING TO THE CLUB'S ESTABLISHED PROCEDURE AND GUIDELINES FOR ANNUAL MERIT RAISES, AS ADMINISTERED BY THE HUMAN RESOURCES DEPARTMENT, AND APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AR, CA, FL, GA, HI, IL, KS, KY, LA, MD, MA, MN, MS, NH, NJ, NY, NC, OK, OR, PA, RI, SC, TN, UT  
VA, WV, WI, ND

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

THE ORGANIZATION'S ARTICLES OF INCORPORATION, BYLAWS, AND STANDING RULES (WHICH CONTAIN THE CONFLICT OF INTEREST POLICY) ARE AVAILABLE ON ITS PUBLIC WEBSITE WWW.SIERRACLUB.ORG. PORTIONS OF THE AUDITED FINANCIAL STATEMENTS ALONG WITH A LINK TO THE FULL AUDITED FINANCIAL STATEMENTS ARE PUBLISHED IN SIERRA MAGAZINE (NOV.-DEC. ISSUE).

FORM 990, PART VII:

2025 COMPENSATION IS NOT AVAILABLE AT THE TIME THIS SHORT-YEAR FILING IS DUE. IT WILL BE REPORTED ON FORM 990 FOR FISCAL YEAR ENDED 6/30/2026.

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

FEES & CONCESSIONS:

PROGRAM SERVICE EXPENSES	6,558,524.
MANAGEMENT AND GENERAL EXPENSES	845,073.
FUNDRAISING EXPENSES	2,180,908.
TOTAL EXPENSES	9,584,505.

Name of the organization SIERRA CLUB	Employer identification number 94-1153307
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STAFF TRAINING/SEARCH:

PROGRAM SERVICE EXPENSES	113,712.
MANAGEMENT AND GENERAL EXPENSES	14,652.
FUNDRAISING EXPENSES	37,813.
TOTAL EXPENSES	166,177.

CONSULTANTS:

PROGRAM SERVICE EXPENSES	3,428,929.
MANAGEMENT AND GENERAL EXPENSES	441,821.
FUNDRAISING EXPENSES	1,140,225.
TOTAL EXPENSES	5,010,975.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	14,761,657.

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

CHANGE IN VALUE OF PENSION PLAN	1,234,700.
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**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

OMB No. 1545-0047

**Open to Public  
Inspection**

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

Name of the organization <p align="center">SIERRA CLUB</p>	Employer identification number <p align="center">94-1153307</p>
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**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
THE SIERRA CLUB VOTER EDUCATION FUND - 94-3244759, 2101 WEBSTER STREET, SUITE 1300, OAKLAND, CA 94612	POLITICAL ORGANIZATION	CALIFORNIA	527		SIERRA CLUB	X	
SIERRA CLUB INDEPENDENT ACTION - 27-2585981 2101 WEBSTER STREET, SUITE 1300 OAKLAND, CA 94612	POLITICAL ORGANIZATION	CALIFORNIA	527		SIERRA CLUB	X	
SIERRA CLUB POLITICAL COMMITTEE - 94-2370348 2101 WEBSTER STREET, SUITE 1300 OAKLAND, CA 94612	POLITICAL ORGANIZATION	CALIFORNIA	527		SIERRA CLUB	X	
SIERRA CLUB NEVADA PAC - 81-3881275 PO BOX 8096 RENO, NV 89507	POLITICAL ORGANIZATION	NEVADA	527		SIERRA CLUB	X	

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

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

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
SIERRA CLUB INDEPENDENT GEORGIA PAC - 45-4845025, 743 E. COLLEGE AVENUE, SUITE B, DECATUR, GA 30030	POLITICAL ORGANIZATION	GEORGIA	527		SIERRA CLUB	X	
SIERRA CLUB COORDINATED GEORGIA PAC - 45-4845025, 743 E. COLLEGE AVENUE, SUITE B, DECATUR, GA 30030	POLITICAL ORGANIZATION	GEORGIA	527		SIERRA CLUB	X	
SIERRA CLUB ARIZONA PAC - 71-0939731 514 W. ROOSEVELT STREET PHOENIX, AZ 85003	POLITICAL ORGANIZATION	ARIZONA	527		SIERRA CLUB	X	
VOTE SIERRA CLUB OF HAWAII - 36-4899162 PO BOX 2577 HONOLULU, HI 96803-0000	POLITICAL ORGANIZATION	HAWAII	527		SIERRA CLUB	X	
SIERRA CLUB, IL CHAPTER PAC - 30-0390974 70 E. LAKE STREET, SUITE 1500 CHICAGO, IL 60601	POLITICAL ORGANIZATION	ILLINOIS	527		SIERRA CLUB	X	
WI SIERRA CLUB EDUCATION COMMITTEE - 32-1409689, 754 WILLIAMSON STREET, MADISON, WI 53703	POLITICAL ORGANIZATION	WISCONSIN	527		SIERRA CLUB	X	
KANSAS SIERRA CLUB PAC - 80-0479870 PO BOX 11415 OVERLAND PARK, KS 66207-1415	POLITICAL ORGANIZATION	KANSAS	527		SIERRA CLUB	X	
SIERRA CLUB POLITICAL COMMITTEE OF TEXAS - 26-1626567, PO BOX 4998, AUSTIN, TX 78765-4998	POLITICAL ORGANIZATION	TEXAS	527		SIERRA CLUB	X	
SIERRA CLUB POLITICAL COMMITTEE - MARYLAND CHAPTER PAC - 56-2672579, P.O. BOX 278, RIVERDALE, MD 20738-0278	POLITICAL ORGANIZATION	MARYLAND	527		SIERRA CLUB	X	
SIERRA CLUB HOOSIER CHAPTER PAC - 93-4650449 PO BOX 8264 BLOOMINGTON, IN 47407	POLITICAL ORGANIZATION	INDIANA	527		SIERRA CLUB	X	
MICHIGAN SIERRA PAC - 22-3935178 602 W IONIA ST LANSING, MI 48933	POLITICAL ORGANIZATION	MICHIGAN	527		SIERRA CLUB	X	
MICHIGAN SIERRA CLUB INDEPENDENT ACTION PAC - 83-1295775, 109 E CESAR E CHAVEZ AVENUE, LANSING, MI 48906	POLITICAL ORGANIZATION	MICHIGAN	527		SIERRA CLUB	X	

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
MISSISSIPPI SIERRA CLUB PAC - 45-4833193 148 OAKHURST TRAIL RIDGELAND, MS 39157	POLITICAL ORGANIZATION	MISSISSIPPI	527		SIERRA CLUB	X	
SIERRA NH PAC - 01-0630051 CITIZENS BANK, 1 CAPITAL PLAZA, STE 4 CONCORD, NH 03301	POLITICAL ORGANIZATION	NEW HAMPSHIRE	527		SIERRA CLUB	X	
NC SIERRA CLUB PAC - 81-3666208 19 W. HARGETT STREET, SUITE 210 RALEIGH, NC 27601	POLITICAL ORGANIZATION	NORTH CAROLINA	527		SIERRA CLUB	X	
NORTH STAR CHAPTER SIERRA CLUB POLITICAL COMMITTEE - 02-0566571, 2300 MYRTLE AVE STE 260, SAINT PAUL, MN 55114	POLITICAL ORGANIZATION	MINNESOTA	527		SIERRA CLUB	X	
OHIO SIERRA CLUB POLITICAL COMMITTEE - 34-1664332, 273 DELAWARE PLACE, AKRON, OH 44303	POLITICAL ORGANIZATION	OHIO	527		SIERRA CLUB	X	
OREGON SIERRA CLUB PAC - 01-0931836 PO BOX 42307 PORTLAND, OR 97242	POLITICAL ORGANIZATION	OREGON	527		SIERRA CLUB	X	
RIO GRANDE CHAPTER OF SIERRA CLUB PAC - 81-1100693, 1807 SECOND STREET, UNIT 45, SANTA FE, NM 87505	POLITICAL ORGANIZATION	NEW MEXICO	527		SIERRA CLUB	X	
RIO GRANDE SIERRA CLUB HEALTHY COMMUNITIES - 85-0725977, 3935 ANDERSON AVE., SE, ALBUQUERQUE, NM 87108	POLITICAL ORGANIZATION	NEW MEXICO	527		SIERRA CLUB	X	
SIERRA CLUB ABQ MFC - 93-3586016 5000 SEQUOIA RD. NW ALBUQUERQUE, NM 87120	POLITICAL ORGANIZATION	NEW MEXICO	527		SIERRA CLUB	X	
LAS CRUCES SIERRA CLUB PAC - 87-2964485 3935 ANDERSON AVE., SE ALBUQUERQUE, NM 87108	POLITICAL ORGANIZATION	NEW MEXICO	527		SIERRA CLUB	X	
RIO GRANDE CHAPTER LAS CRUCES PAC - 93-3879661, 7509 SIERRA DE ORO PLACE, LAS CRUCES, NM 88012	POLITICAL ORGANIZATION	NEW MEXICO	527		SIERRA CLUB	X	
SIERRA CLUB SMALL DONOR COMMITTEE - 82-4800273, 1536 WYNKOOP STREET, SUITE 200, DENVER, CO 80202	POLITICAL ORGANIZATION	COLORADO	527		SIERRA CLUB	X	

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
SIERRA CLUB S.F. BAY CHAPTER CAMPAIGNS CANDIDATE PAC - 84-4941732, 312 CLAY STREET, SUITE 300, OAKLAND, CA 94607	POLITICAL ORGANIZATION	CALIFORNIA	527		SIERRA CLUB	X	
UTAH SIERRA CLUB POLITICAL COMMITTEE - 36-5011489, 824 SOUTH 400 WEST, SUITE B103, SALT LAKE CITY, UT 84101	POLITICAL ORGANIZATION	UTAH	527		SIERRA CLUB	X	
VIRGINIA CHAPTER SIERRA CLUB POLITICAL ACTION COMMITTEE - 51-0647000, 100 W. FRANKLIN ST., MEZZANINE, RICHMOND, VA 23220	POLITICAL ORGANIZATION	VIRGINIA	527		SIERRA CLUB	X	
SIERRA CLUB PAC WA STATE - 01-0872312 946 SW BERRY LAKE RD. PORT ORCHARD, WA 98367-7564	POLITICAL ORGANIZATION	WASHINGTON	527		SIERRA CLUB	X	
SIERRA CLUB HEALTHY COMMUNITIES PAC - 37-1525718, 946 SW BERRY LAKE RD., PORT ORCHARD, WA 98367-7564	POLITICAL ORGANIZATION	WASHINGTON	527		SIERRA CLUB	X	
CALIFORNIA SIERRA CLUB PAC - 82-2778208 3250 WILSHIRE BLVD. STE. 1106 LOS ANGELES, CA 90010-1513	POLITICAL ORGANIZATION	CALIFORNIA	527		SIERRA CLUB	X	
NEW JERSEY SIERRA CLUB PAC - 82-2008648 P.O. BOX 269 GARWOOD, NJ 07027	POLITICAL ORGANIZATION	NEW JERSEY	527		SIERRA CLUB	X	
SIERRA CLUB FLORIDA PAC - 82-1980202 220 LAKEVIEW DR. #305 WESTON, FL 33326	POLITICAL ORGANIZATION	FLORIDA	527		SIERRA CLUB	X	
PENNSYLVANIA SIERRA CLUB PAC - 82-0934859 PO BOX 606 HARRISBURG, PA 17108	POLITICAL ORGANIZATION	PENNSYLVANIA	527		SIERRA CLUB	X	
SIERRA CLUB POLITICAL COMMITTEE NE CHAPTER - 82-2828193, 7020 BURT ST., OMAHA, NE 68132	POLITICAL ORGANIZATION	NEBRASKA	527		SIERRA CLUB	X	
SIERRA CLUB NEW YORK POLITICAL COMMITTEE - 83-1103288, 744 BROADWAY, ALBANY, NY 12207	POLITICAL ORGANIZATION	NEW YORK	527		SIERRA CLUB	X	
SIERRA CLUB MISSOURI CHAPTER POLITICAL COMMITTEE - 30-1067095, PO BOX 432010, ST. LOUIS, MO 63143	POLITICAL ORGANIZATION	MISSOURI	527		SIERRA CLUB	X	

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
SIERRA CLUB OKLAHOMA CHAPTER POLITICAL ACTION COMMITTEE - 82-4873738, P.O. BOX 60644, OKLAHOMA CITY, OK 73146-0644	POLITICAL ORGANIZATION	OKLAHOMA	527		SIERRA CLUB	X	
WEST VIRGINIA SIERRA CLUB PAC - 83-1805393 518 MARYLAND AVE. FAIRMONT, WV 26554	POLITICAL ORGANIZATION	WEST VIRGINIA	527		SIERRA CLUB	X	
SIERRA CLUB VERMONT CHAPTER PAC - 81-3880603 145 BLUE HERON LANE N. HERO, VT 05474	POLITICAL ORGANIZATION	VERMONT	527		SIERRA CLUB	X	
TENNESSEE SIERRA CLUB POLITICAL COMMITTEE - 85-0756815, 500 PARAGON MILLS RD., #G2, NASHVILLE, TN 37211-3734	POLITICAL ORGANIZATION	TENNESSEE	527		SIERRA CLUB	X	
KENTUCKY SIERRA CLUB PAC - 86-3337792 1321 ELIZABETH ST. BOWLING GREEN, KY 42104	POLITICAL ORGANIZATION	KENTUCKY	527		SIERRA CLUB	X	
SIERRA CLUB MASSACHUSETTS IEPAC - 85-1961327 50 FEDERAL ST. FLOOR 3 BOSTON, MA 02110	POLITICAL ORGANIZATION	MASSACHUSETTS	527		SIERRA CLUB	X	
SIERRA CLUB MASSACHUSETTS - 84-3585552 50 FEDERAL ST. FLOOR 3 BOSTON, MA 02110	POLITICAL ORGANIZATION	MASSACHUSETTS	527		SIERRA CLUB	X	
SIERRA CLUB S.F. BAY CHAPTER CAMPAIGNS SLATE MAILER - 26-2505161, 312 CLAY STREET, SUITE 300, OAKLAND, CA 94607	POLITICAL ORGANIZATION	CALIFORNIA	527		SIERRA CLUB	X	



**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) .....

	Yes	No
<b>1a</b>		X
<b>1b</b>		X
<b>1c</b>		X
<b>1d</b>		X
<b>1e</b>		X
<b>1f</b>		X
<b>1g</b>		X
<b>1h</b>		X
<b>1i</b>		X
<b>1j</b>	X	
<b>1k</b>		X
<b>1l</b>	X	
<b>1m</b>		X
<b>1n</b>		X
<b>1o</b>		X
<b>1p</b>		X
<b>1q</b>		X
<b>1r</b>	X	
<b>1s</b>	X	

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				

