

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

1:25-cv-02903-JMC

-----X
LISA D. COOK

Plaintiff,

-against-

DONALD J. TRUMP, et al.

Defendants.
-----X

**[PROPOSED] BRIEF
OF AMICUS CURIAE
IN SUPPORT OF
DEFENDANT
DONALD J. TRUMP**

Jason Goodman, pro se, respectfully submits this brief as amicus curiae in support of Defendant Donald J. Trump and in the interest of U.S. taxpayers' right to ensure tax-exempt charitable entities are not deployed for partisan litigation in violation of IRS Code 501(c)(3).

I. INTEREST OF AMICUS

Movant Jason Goodman is a U.S. citizen, a journalist, and a taxpayer committed to exposing the misuse of tax-exempt nonprofit organizations for improper partisan purposes. Movant has submitted prior briefs in this Court and others detailing how certain nonprofit entities have been “weaponized” to advance partisan agendas under the guise of charitable activity in violation of state and federal law.¹ Movant has investigated Norman Eisen’s (“Eisen”) role in constructing a network of interrelated 501(c)(3) and 501(c)(4) entities including Citizens for Responsibility and Ethics in Washington Inc. (“CREW”), States United Democracy Center, State Democracy Action Fund (a 501(c)(4)), and State Democracy Defenders Fund (a 501(c)(3))—that operate as de facto political action organizations outside of compliance with IRS Code and their authorized tax exempt purposes.

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Clerk, U.S. District & Bankruptcy
Court for the District of Columbia

¹ See *American Oversight v. Hegseth, et al.*, No. 1:25-cv-00883 (D.D.C.), Dkt. 29 (filed May 20, 2025); *Zaid v. Executive Office of the President, et al.*, No. 1:25-cv-01365 (D.D.C.), Dkt. 39 (filed May 26, 2025)

This brief will assist the Court by highlighting the participation of Eisen and Democracy Defenders Fund (“DDF”) as counsel for Plaintiff. Details surrounding the funding of Plaintiff’s legal action give rise to questions of irregularities that implicate nonprofit law, rules of professional conduct, and the Court’s supervisory role regarding the integrity of the proceedings.

II. LEGAL STANDARD

The Court has broad discretion under LCvR 7(o) to grant leave to movants seeking to file amicus briefs when they “provide relevant matter not already brought to the Court’s attention.” This case presents such a circumstance. Plaintiff’s counsel includes a 501(c)(3) entity, Democracy Defenders Fund (“DDF”). IRS records show that DDF obtained public charity tax-exempt status as described in 26 U.S.C. § 170(b)(1)(A)(vi) on or about August 21, 2023.²

Financial contributions made to DDF are tax deductible for donors, but this places inflexible restrictions on permissible activities, including a strict prohibition on partisan political activity. DDF’s filings shows no independent revenue or program activity,³ revealing that “all program activities” were conducted under the auspices of a fiscal sponsor. This circumstance raises compliance questions and ethical issues that have not been briefed by the parties.

Several rules and doctrines give the Court authority to scrutinize this situation:

1. Capacity to Appear (FRCP 17(b)(2)).

A corporation’s capacity to sue or be sued is determined “by the law under which it was organized.” A nonprofit acting ultra vires (beyond its chartered purposes) lacks capacity. *See Levin Metals Corp. v. Parr-Richmond Terminal Co.*, 817 F.2d 1448 (9th Cir. 1987).

² See IRS Exempt Organization Business Master File (showing Democracy Defenders Fund received recognition as a § 170(b)(1)(A)(vi) public charity on August 21, 2023), available via <https://apps.irs.gov/app/eos/details/>, attached hereto as Exhibit A.

³ See IRS Form 990-EZ, State Democracy Defenders Fund (short year 2024), Part I (reporting \$0 revenue and \$0 expenses) and Schedule O (stating “all program activities operated under the auspices of a fiscal sponsor”), attached hereto as Exhibit B

2. Professional Responsibility and Inherent Authority.

Courts possess inherent power to regulate attorney conduct and prevent misrepresentation to the Court. *See Chambers v. NASCO, Inc.*, 501 U.S. 32, 46 (1991).

3. Nonprofit Law.

Section 501(c)(3) prohibits participation in partisan political activity. Improper commingling with (c)(4) affiliates is a recognized abuse. *See Branch Ministries v. Rossotti*, 211 F.3d 137 (D.C. Cir. 2000); Rev. Rul. 2004-6.

4. Illegality Doctrine and Public Policy.

A charity is not “operated exclusively” for exempt purposes if its activities are illegal or contrary to public policy. Treas. Reg. § 1.501(c)(3)-1(c)(1); *Church of Scientology v. Comm’r*, 83 T.C. 381, 505–07 (1984).

These standards provide the framework for the Court to evaluate whether DDF’s participation in this case is consistent with the law and compliant with ethical standards.

The Court should scrutinize Eisen’s appearance through DDF. According to IRS filings, DDF is a § 501(c)(3) entity with no reported revenue or expenses and states that it “operated all program activities under the auspices of a fiscal sponsor.” DDF does not identify that sponsor by name in its Form 990-EZ. Yet State Democracy Defenders simultaneously maintains two nearly identical online fundraising portals: one processed by ActBlue Charities, representing contributions as tax-deductible to the “State Democracy Defenders Fund” (§ 501(c)(3)); and another processed by ActBlue Civics, representing contributions as non-deductible to “State Democracy Defenders Action” (§ 501(c)(4), EIN 81-4100201), which reported \$2.8 million in receipts in tax year 2022–2023. This dual branding of a “Defenders” (c)(3) and a “Defenders” (c)(4), funneled through ActBlue and marketed side by side, underscores the same pattern of

Eisen-linked entities blurring the legal lines between charitable and partisan operations that this Court has already seen in other accepted amicus filings. *See Hegseth*, No. 1:25-cv-00883 (D.D.C.), Dkt. 29; *Zaid*, No. 1:25-cv-01365 (D.D.C.), Dkt. 39.

Movant’s previous amicus filings documented Eisen’s recurring pattern of nonprofit structures that share financial and other resources, operate out of the same office locations, and blur the line between charitable status and partisan lawfare, particularly when directed against the Defendant, President Donald J. Trump. This recurrence across multiple cases underscores the need for the Court to carefully consider Counsel for Plaintiff’s participation here.

This arrangement raises serious questions about whether DDF is improperly engaging in partisan litigation contrary to its nonprofit status, and whether the Court is being misled about the authenticity of Plaintiff’s claims and legal legitimacy of her representation.

III. ARGUMENT

1. Nonprofit Law Violations (26 U.S.C. § 501(c)(3)).

DDF reported zero contributions, revenue, or expenses in its 2024 return. It admits that “all program activities” were conducted under a fiscal sponsor. Although the 990-EZ does not identify that sponsor by name, State Democracy Defenders simultaneously maintains parallel fundraising portals through ActBlue. One portal, <https://secure.actblue.com/donate/state-democracy-defenders-fund-2> identifies “State Democracy Defenders Fund” and is processed by ActBlue Charities as a § 501(c)(3). The other <https://secure.actblue.com/donate/state-democracy-defenders-action-1> identifies “State Democracy Defenders Action” and is processed by ActBlue Civics as a § 501(c)(4) (EIN 81-4100201), which reported \$2.8 million in receipts in tax year 2022–2023.

This dual branding demonstrates that while the § 501(c)(3) entity reports no independent activity, its affiliated § 501(c)(4) serves as the true operating arm. Improper § 501(c)(3)/§ 501(c)(4) asset-sharing and brand commingling violate IRS restrictions. See Rev. Rul. 2004-6.

2. Illegality Doctrine and Public Policy.

Treasury regulations provide that “an organization is not operated exclusively for one or more exempt purposes if more than an insubstantial part of its activities is not in furtherance of an exempt purpose, or if it is contrary to public policy.” Treas. Reg. § 1.501(c)(3)-1(c)(1). Courts have consistently applied this principle to deny or revoke charitable status where an entity’s activities—though cloaked in charitable form—undermined established law or public policy. *See Church of Scientology v. Comm’r*, 83 T.C. 381, 505–07 (1984) (revocation where organization engaged in systematic obstruction of IRS oversight); *Branch Ministries v. Rossotti*, 211 F.3d 137, 142–43 (D.C. Cir. 2000) (revocation where church intervened in a presidential campaign).

A § 501(c)(3) public charity that functions as the litigation arm of a partisan § 501(c)(4) violates this doctrine. Such conduct undermines the fundamental policy that tax-deductible charitable resources must not be diverted to partisan political conduct. Donors to DDF receive the benefit of tax deductions under 26 U.S.C. § 170, yet the organization concedes it has no independent program activity and operates entirely under a fiscal sponsor tied to a partisan § 501(c)(4) entity. That arrangement contravenes both the letter and the spirit of the statute. As the Tax Court observed in *Scientology*, when charitable structures are misused in ways that obstruct lawful oversight or distort the public fisc, they cease to qualify as bona fide charities.

3. Lack of Capacity under Rule 17(b)(2).

Federal Rule of Civil Procedure 17(b)(2) provides that a corporation’s capacity to sue or be sued is determined by the law under which it was organized. While the rule applies formally to

parties, its logic is instructive here. Just as a corporation acting ultra vires lacks capacity to appear as a litigant, a § 501(c)(3) entity that disclaims all independent operations and functions only as a front for a partisan fiscal sponsor lacks organizational capacity to serve as a litigation vehicle. *See Levin Metals Corp. v. Parr-Richmond Terminal Co.*, 817 F.2d 1448, 1451 (9th Cir. 1987). By parity of reasoning, such an entity should not be permitted to appear “through” counsel of record in federal court particularly not where such activity is persistently partisan.

4. Improper Purpose (FRCP 11(b)(1)).

Federal Rule of Civil Procedure 11(b)(1) requires that filings not be presented “for any improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation.” Deploying a hollow § 501(c)(3) shell to wage partisan litigation funded through a § 501(c)(4) exemplifies what has been defined as “lawfare — the use of law as a weapon of asymmetric warfare and a method of achieving military or political objectives.”⁴

Eisen has publicly boasted that his nonprofit structures exist to “hold Trump accountable” and has persistently used affiliated § 501(c)(3) and § 501(c)(4) entities both to solicit tax deductible financial contributions and to initiate partisan litigation. This sustained campaign demonstrates that the present filing is not neutral legal advocacy but part of a broader effort to achieve partisan political goals through the judicial process. When litigation is pursued as a means of political warfare under the guise of a public charity, it constitutes an ulterior purpose that Rule 11(b)(1) forbids.

Courts have inherent authority to curb such abuses. *See In re Martin-Trigona*, 737 F.2d 1254, 1261–62 (2d Cir. 1984) (upholding restrictions on a litigant to prevent “frivolous or harassing”

⁴ Charles J. Dunlap, Jr., *Lawfare 101: A Primer*, *Military Review*, May–June 2017, at 9, available at <https://www.armyupress.army.mil/Journals/Military-Review/English-Edition-Archives/May-June-2017/Dunlap-Lawfare-101/>

filings); *In re McDonald*, 489 U.S. 180, 184 (1989) (per curiam) (condemning misuse of courts “as a weapon of harassment”); *Roadway Express, Inc. v. Piper*, 447 U.S. 752, 764–66 (1980) (affirming courts’ inherent authority to sanction bad-faith litigation conduct).

Accordingly, the Court should treat DDF’s filings “through” counsel as being presented for an improper purpose within the meaning of Rule 11(b)(1). When a tax-deductible charitable entity is deployed as a litigation vehicle in partisan legal action, the danger is twofold: abuse of the judicial process and distortion of the public fisc. Both harms warrant scrutiny and corrective action by the Court.

5. Pattern and Professional Responsibility Concerns.

Eisen’s nonprofit network has repeatedly blurred (c)(3)/(c)(4) lines. For example, States United Democracy Center (a (c)(3)) transferred \$8.2M to its (c)(4) affiliate in 2023, including \$6.7M in cost-sharing and \$506k in reimbursements, while the (c)(4) processed payroll for both entities. These are classic red flags. DDF, by branding itself as a (c)(3) while operating under a (c)(4) fiscal sponsor, replicates this misuse and demands further scrutiny by this Court.

6. Court’s Supervisory Authority and Remedies.

The Court has broad supervisory authority to protect the integrity of its proceedings, including the power to disqualify counsel, strike filings, and refer misconduct to appropriate authorities. *See Chambers v. NASCO, Inc.*, 501 U.S. 32, 46 (1991). In exercising that power, the Court may require more transparent disclosure of DDF’s fiscal sponsors, funding sources, and related-party arrangements to determine whether its participation is consistent with federal law and professional responsibility standards. If violations are confirmed, the Court should disqualify Eisen and DDF, strike any filings submitted through them, and refer the matter to the IRS and Department of Justice for further review.

7. DDF's Status as a § 170(b)(1)(A)(vi) Public Charity Heightens the Concern.

DDF represents itself to the IRS as a § 501(c)(3) public charity described in 26 U.S.C. § 170(b)(1)(A)(vi), a classification reserved for broadly supported charitable organizations entitled to the most favorable tax deduction treatment. That status imposes strict limits: such entities must not intervene in political campaigns, may not devote a substantial part of their activities to lobbying or politically partisan activities, and must avoid any private inurement. See 26 U.S.C. §§ 170(c)(2)(D), 501(c)(3); Treas. Reg. § 1.170A-9(f).

DDF's status under 26 U.S.C. § 170(c)(2)(D) requires it to remain nonpartisan, yet it now appears as counsel of record in another lawsuit aimed squarely at President Donald J. Trump. Deploying a tax-deductible public charity to advance Eisen's publicly declared partisan political agenda through litigation is inconsistent with the law. From Citizens for Responsibility and Ethics in Washington to States United Democracy Center to Democracy Defenders Fund, Eisen has engaged in a pattern and practice of using such entities as vehicles to "hold Trump accountable," by his own admission. Such use of § 170(b)(1)(A)(vi) status contravenes the statute's purpose of ensuring that public charities serve broad, nonpartisan public interests. *See Branch Ministries v. Rossotti*, 211 F.3d 137 (D.C. Cir. 2000).

IV. CONCLUSION

For the foregoing reasons, Amicus respectfully requests that the Court:

- (1) scrutinize the participation of Democracy Defenders Fund and Norman Eisen;
- (2) order disclosures sufficient to ensure compliance with nonprofit and ethical obligations; and
- (3) exercise its inherent authority to impose remedies, including disqualification, sanctions, and prosecutorial referral, if warranted.

Dated: New York, New York, September 2, 2025


 Respectfully submitted
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347-201-6017

TABLE OF AUTHORITIES

Cases

<i>Branch Ministries v. Rossotti</i> , 211 F.3d 137 (D.C. Cir. 2000)	3, 5, 8
<i>Chambers v. NASCO, Inc.</i> , 501 U.S. 32 (1991)	3, 7
<i>Church of Scientology v. Comm’r</i> , 83 T.C. 381 (1984)	3, 5
<i>In re Martin-Trigona</i> , 737 F.2d 1254 (2d Cir. 1984)	6
<i>In re McDonald</i> , 489 U.S. 180 (1989)	6
<i>Levin Metals Corp. v. Parr-Richmond Terminal Co.</i> , 817 F.2d 1448 (9th Cir. 1987)	2, 5
<i>Roadway Express, Inc. v. Piper</i> , 447 U.S. 752 (1980)	6

Statutes, Rules, and Regulations

26 U.S.C. § 170	2, 5, 8
26 U.S.C. § 501(c)(3)	2, 5, 8
Fed. R. Civ. P. 11(b)(1)	6–7
Fed. R. Civ. P. 17(b)(2)	5
Treas. Reg. § 1.170A-9(f)	8
Treas. Reg. § 1.501(c)(3)-1(c)(1)	3, 5, 8

Other Authorities

Charles J. Dunlap, Jr., Lawfare 101: A Primer, Military Review, May–June 2017, at 9	6
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APPENDIX OF EXHIBITS

- Exhibit A** IRS Determination Letter (May 10, 2024) recognizing State Democracy Defenders Fund as a § 170(b)(1)(A)(vi) public charity.
- Exhibit B** Democracy Defenders Fund – Form 990-EZ (FY 2024 short year): reports \$0 revenue and \$0 expenses; Schedule O states all program activities operated under a fiscal sponsor.
- Exhibit C** State Democracy Action Fund – Form 990 (TY 2022–2023): total revenue \$2,820,080; Statement of Revenue excerpts.
- Exhibit D** States United Democracy Center – Form 990 (TY 2023): Part VII lists Norman Eisen; Part IX compensation; Schedule O cost-sharing; Schedule R related-organization transactions.
- Exhibit E** States United Democracy Center – Schedule O excerpt: payroll processed by related § 501(c)(4) affiliate; cost-sharing arrangement disclosures.

Exhibit A

IRS Determination Letter (May 10, 2024) recognizing State Democracy Defenders Fund as a § 170(b)(1)(A)(vi) public charity.



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

STATE DEMOCRACY DEFENDERS FUND
611 PENNSYLVANIA AVE SE STE 143
WASHINGTON, DC 20003

Date:
05/10/2024
Employer ID number:
93-2740517
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
August 21, 2023
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053678006043

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

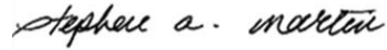
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink that reads "Stephen A. Martin". The signature is written in a cursive, slightly slanted style.

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Exhibit B

Democracy Defenders Fund (Form 990-EZ, FY2024 short year): zero revenue/expenses; admits all program activities under fiscal sponsor.

efile Public Visual Render		ObjectID: 202501299349202860 - Submission: 2025-05-09		TIN: 93-2740517			
<div style="text-align: center;">Form 990EZ</div> <div style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</div>		Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.				OMB No. 1545-0047 <b style="font-size: 2em; color: green;">2024 Open to Public Inspection	
		A For the 2024 calendar year, or tax year beginning 01-01-2024, and ending 06-30-2024					
		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 checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending					
C Name of organization STATE DEMOCRACY DEFENDERS FUND		D Employer identification number 93-2740517		E Telephone number (202) 544-6960			
Number and street (or P. O. box, if mail is not delivered to street address) Room/suite 600 PENNSYLVANIA AVE SE		F Group Exemption Number					
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20003		G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶					
I Website: ▶ N/A		H Check <input checked="" type="checkbox"/> required to attach Schedule B (Form 990, 990-EZ, or 990-PF).					
J Tax-exempt status (check only one) - <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527							
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other							
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 0							
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I <input type="checkbox"/>							
Revenue	1	Contributions, gifts, grants, and similar amounts received				1	0
	2	Program service revenue including government fees and contracts				2	0
	3	Membership dues and assessments				3	0
	4	Investment income				4	0
	5a	Gross amount from sale of assets other than inventory		5a		5c	0
	b	Less: cost or other basis and sales expenses		5b	0		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)						
	6	Gaming and fundraising events				6d	0
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)		6a			
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)		6b	0		
c	Less: direct expenses from gaming and fundraising events		6c	0			
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)				6d	0	
7a	Gross sales of inventory, less returns and allowances		7a		7c	0	
b	Less: cost of goods sold		7b	0			
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)						
8	Other revenue (describe in Schedule O)				8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶				9	0	
Expenses	10	Grants and similar amounts paid (list in Schedule O)				10	
	11	Benefits paid to or for members				11	
	12	Salaries, other compensation, and employee benefits				12	
	13	Professional fees and other payments to independent contractors				13	
	14	Occupancy, rent, utilities, and maintenance				14	
	15	Printing, publications, postage, and shipping				15	
	16	Other expenses (describe in Schedule O)				16	
17	Total expenses. Add lines 10 through 16 ▶				17		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)				18	0
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)				19	0
	20	Other changes in net assets or fund balances (explain in Schedule O)				20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20				21	0
For Paperwork Reduction Act Notice, see the separate instructions.							
Cat. No. 10642I				Form 990-EZ (2024)			

Form 990-EZ (2024)

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Part II Balance Sheets(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	0	22 0
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	0	25 0
26 Total liabilities (describe in Schedule O).		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0	27 0

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

STATE DEMOCRACY DEFENDERS FUND FILLS THREE KEY GAPS IN THE FIGHT AGAINST ELECTION SABOTAGE AND AUTOCRACY: OUR ALL-STAR TEAM GOES ON OFFENSE AGAINST DEMOCRACY DENIERS WHO BREAK THE LAW, INCLUDING THROUGH OUR INNOVATIVE PROGRAM OF OUTSIDE PUBLIC SUPPORT FOR CRIMINAL PROSECUTIONS. WE WORK WITH NATIONAL, STATE AND LOCAL ALLIES ACROSS THE COUNTRY TO DEFEND IN REAL-TIME THE FOUNDATION OF OUR DEMOCRACY - FREE AND FAIR ELECTIONS. WE HELP SHAPE THE LONG-TERM STRATEGY TO DEFEAT AUTOCRACY IN 2025 - AND BEYOND.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 THE ORGANIZATION OPERATED ALL PROGRAM ACTIVITIES UNDER THE AUSPICES OF A FISCAL SPONSOR.

(Grants \$ 0) If this amount includes foreign grants, check here ☐

29
(Grants \$) If this amount includes foreign grants, check here ☐

30
(Grants \$) If this amount includes foreign grants, check here ☐

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐

32 Total program service expenses (add lines 28a through 31a)

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28a 0

29a

30a

31a

32 0

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated ; see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MATT TRALDI	0.10	0		
DIRECTOR AND PRESIDENT				
NORMAN EISEN	0.10	0		
DIRECTOR				
BRIAN FROSH	0.10	0		
DIRECTOR				
SPENCER BOYER	0.10	0		
DIRECTOR				
LINDSAY KAPLAN	0.10	0		
DIRECTOR - PARTIAL YEAR				
STEVE MELE	0.10	0		
TREASURER				
SUSAN CORKE	0.10	0		
MANAGING DIRECTOR				
ABBAY FORD	0.10	0		
DIRECTOR AND SECRETARY-PARTIAL YEAR				
KIM ROGERS	0.10	0		
EXECUTIVE DIRECTOR - PARTIAL YEAR				

Form **990-EZ** (2024)

Exhibit B

State Democracy Action Fund (Form 990, TY 2022–23): total revenue \$2,820,080; Statement of Revenue excerpts.

Form 990-EZ (2024)

Page 2

Part II Balance Sheets(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	0	22 0
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	0	25 0
26 Total liabilities (describe in Schedule O).		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0	27 0

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

STATE DEMOCRACY DEFENDERS FUND FILLS THREE KEY GAPS IN THE FIGHT AGAINST ELECTION SABOTAGE AND AUTOCRACY: OUR ALL-STAR TEAM GOES ON OFFENSE AGAINST DEMOCRACY DENIERS WHO BREAK THE LAW, INCLUDING THROUGH OUR INNOVATIVE PROGRAM OF OUTSIDE PUBLIC SUPPORT FOR CRIMINAL PROSECUTIONS. WE WORK WITH NATIONAL, STATE AND LOCAL ALLIES ACROSS THE COUNTRY TO DEFEND IN REAL-TIME THE FOUNDATION OF OUR DEMOCRACY - FREE AND FAIR ELECTIONS. WE HELP SHAPE THE LONG-TERM STRATEGY TO DEFEAT AUTOCRACY IN 2025 - AND BEYOND.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 THE ORGANIZATION OPERATED ALL PROGRAM ACTIVITIES UNDER THE AUSPICES OF A FISCAL SPONSOR.

(Grants \$ 0) If this amount includes foreign grants, check here ☐

29
(Grants \$) If this amount includes foreign grants, check here ☐

30
(Grants \$) If this amount includes foreign grants, check here ☐

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐

32 Total program service expenses (add lines 28a through 31a)

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28a 0

29a

30a

31a

32 0

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated ; see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MATT TRALDI	0.10	0		
DIRECTOR AND PRESIDENT				
NORMAN EISEN	0.10	0		
DIRECTOR				
BRIAN FROSH	0.10	0		
DIRECTOR				
SPENCER BOYER	0.10	0		
DIRECTOR				
LINDSAY KAPLAN	0.10	0		
DIRECTOR - PARTIAL YEAR				
STEVE MELE	0.10	0		
TREASURER				
SUSAN CORKE	0.10	0		
MANAGING DIRECTOR				
ABBEY FORD	0.10	0		
DIRECTOR AND SECRETARY-PARTIAL YEAR				
KIM ROGERS	0.10	0		
EXECUTIVE DIRECTOR - PARTIAL YEAR				

Form **990-EZ** (2024)

efile Public Visual Render		ObjectID: 202441139349300809 - Submission: 2024-04-22		TIN: 81-4100201	
Form 990		Return of Organization Exempt From Income Tax			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			2022 Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07-01-2022 , and ending 06-30-2023					
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		C Name of organization STATE DEMOCRACY ACTION FUND		D Employer identification number 81-4100201	
		% THE ORGANIZATION Doing business as			
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1225 I STREET NW SUITE 1250		E Telephone number (202) 449-6740	
		City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20005		G Gross receipts \$ 2,820,080	
F Name and address of principal officer: LESLIE MARTES 1225 I STREET NW SUITE 1250 WASHINGTON, DC 20005		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶			
I 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					
J Website: ▶ WWW.STATEDEMOCRACYACTIONFUND.ORG					
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				L Year of formation: 2016 M State of legal domicile: DC	

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/>		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	3
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	40
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,012,045	2,820,080
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,012,045	2,820,080
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,175,407
14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		237,891	538,039
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶54,733			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		1,078,874	1,090,323
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		2,492,172	2,879,020
19 Revenue less expenses. Subtract line 18 from line 12		-480,127	-58,940
Net Assets or Fund Balances	Beginning of Current Year		End of Year
	20 Total assets (Part X, line 16)	250,766	341,747
	21 Total liabilities (Part X, line 26)	987	150,908
	22 Net assets or fund balances. Subtract line 21 from line 20	249,779	190,839

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.	

Other Revenue	d Net rental income or (loss) ▶		0			
		(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory				
	7b	Less: cost or other basis and sales expenses				
	7c	Gain or (loss)				
	d Net gain or (loss) ▶		0			
	a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a	0		
	b	Less: direct expenses	8b	0		
	c Net income or (loss) from fundraising events ▶		0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0		
b	Less: direct expenses	9b	0			
c Net income or (loss) from gaming activities ▶		0				
10a	Gross sales of inventory, less returns and allowances	10a	0			
b	Less: cost of goods sold	10b	0			
c Net income or (loss) from sales of inventory ▶		0				
11a	Business Code					
b						
c						
d	All other revenue					
e Total. Add lines 11a-11d ▶		0				
12 Total revenue. See instructions ▶		2,820,080		0		

Form 990 (2022)

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Form 990 (2022)

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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 <input type="checkbox"/>				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,250,658	1,250,658		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	231,298	170,556	39,083	21,659
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

Exhibit C

States United Democracy Center (Form 990, TY 2023): Part VII lists Norman Eisen; Part IX compensation; Schedule O cost-sharing; Schedule R related orgs.

Form 990-EZ (2024)

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Part II Balance Sheets(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	0	22 0
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	0	25 0
26 Total liabilities (describe in Schedule O).		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0	27 0

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

STATE DEMOCRACY DEFENDERS FUND FILLS THREE KEY GAPS IN THE FIGHT AGAINST ELECTION SABOTAGE AND AUTOCRACY: OUR ALL-STAR TEAM GOES ON OFFENSE AGAINST DEMOCRACY DENIERS WHO BREAK THE LAW, INCLUDING THROUGH OUR INNOVATIVE PROGRAM OF OUTSIDE PUBLIC SUPPORT FOR CRIMINAL PROSECUTIONS. WE WORK WITH NATIONAL, STATE AND LOCAL ALLIES ACROSS THE COUNTRY TO DEFEND IN REAL-TIME THE FOUNDATION OF OUR DEMOCRACY - FREE AND FAIR ELECTIONS. WE HELP SHAPE THE LONG-TERM STRATEGY TO DEFEAT AUTOCRACY IN 2025 - AND BEYOND.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 THE ORGANIZATION OPERATED ALL PROGRAM ACTIVITIES UNDER THE AUSPICES OF A FISCAL SPONSOR.

(Grants \$ 0) If this amount includes foreign grants, check here ☐

29
(Grants \$) If this amount includes foreign grants, check here ☐

30
(Grants \$) If this amount includes foreign grants, check here ☐

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐

32 Total program service expenses (add lines 28a through 31a)

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28a 0

29a

30a

31a

32 0

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated ; see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MATT TRALDI	0.10	0		
DIRECTOR AND PRESIDENT				
NORMAN EISEN	0.10	0		
DIRECTOR				
BRIAN FROSH	0.10	0		
DIRECTOR				
SPENCER BOYER	0.10	0		
DIRECTOR				
LINDSAY KAPLAN	0.10	0		
DIRECTOR - PARTIAL YEAR				
STEVE MELE	0.10	0		
TREASURER				
SUSAN CORKE	0.10	0		
MANAGING DIRECTOR				
ABBAY FORD	0.10	0		
DIRECTOR AND SECRETARY-PARTIAL YEAR				
KIM ROGERS	0.10	0		
EXECUTIVE DIRECTOR - PARTIAL YEAR				

Form **990-EZ** (2024)

efile Public Visual Render		ObjectID: 202441139349300809 - Submission: 2024-04-22		TIN: 81-4100201	
Form 990		Return of Organization Exempt From Income Tax			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			2022 Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07-01-2022 , and ending 06-30-2023					
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		C Name of organization STATE DEMOCRACY ACTION FUND % THE ORGANIZATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1225 I STREET NW SUITE 1250 City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20005		D Employer identification number 81-4100201 E Telephone number (202) 449-6740 G Gross receipts \$ 2,820,080	
I 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		F Name and address of principal officer: LESLIE MARTES 1225 I STREET NW SUITE 1250 WASHINGTON, DC 20005		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶	
J Website: ▶ WWW.STATEDEMOCRACYACTIONFUND.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2016 M State of legal domicile: DC	

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/>		
	3 Number of voting members of the governing body (Part VI, line 1a)		3 3
	4 Number of independent voting members of the governing body (Part VI, line 1b)		4 0
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)		5 40
6 Total number of volunteers (estimate if necessary)		6	
7a Total unrelated business revenue from Part VIII, column (C), line 12		7a 0	
b Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,012,045	Current Year 2,820,080
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,012,045	2,820,080
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,175,407
14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		237,891	538,039
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶54,733			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		1,078,874	1,090,323
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		2,492,172	2,879,020
19 Revenue less expenses. Subtract line 18 from line 12		-480,127	-58,940
Net Assets or Fund Balances	Beginning of Current Year		End of Year
	20 Total assets (Part X, line 16)	250,766	341,747
	21 Total liabilities (Part X, line 26)	987	150,908
22 Net assets or fund balances. Subtract line 21 from line 20		249,779	190,839

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.	

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

efile Public Visual Render		ObjectID: 202433179349301953 - Submission: 2024-11-12		TIN: 86-1704152	
Form 990		Return of Organization Exempt From Income Tax			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.			2023 Open to Public Inspection
A For the 2023 calendar year, or tax year beginning 01-01-2023 , and ending 12-31-2023					
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		C Name of organization STATES UNITED DEMOCRACY CENTER INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1101 17TH STREET 250 City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		D Employer identification number 86-1704152 E Telephone number (202) 999-9305 G Gross receipts \$ 17,576,136	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		F Name and address of principal officer: JOANNA LYDGATE 1101 17TH STREET 250 WASHINGTON, DC 20036		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number	
J Website: WWW.STATESUNITEDDEMOCRACY.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2021 M State of legal domicile: DE	
Part I Summary					
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE PART III, LINE 1.				
	2 Check this box <input type="checkbox"/>				
	3 Number of voting members of the governing body (Part VI, line 1a)				3 7
	4 Number of independent voting members of the governing body (Part VI, line 1b)				4 6
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)				5 0
	6 Total number of volunteers (estimate if necessary)				6 5
	7a Total unrelated business revenue from Part VIII, column (C), line 12				7a 0
b Net unrelated business taxable income from Form 990-T, Part I, line 11				7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year	
			14,524,982	17,447,190	
	9 Program service revenue (Part VIII, line 2g)		0	0	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0	128,946	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0	0	
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		14,524,982	17,576,136	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		557,500	1,251,256	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		5,017,185	6,772,963	
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0	
	b Total fundraising expenses (Part IX, column (D), line 25) 234,646				
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		3,707,496	3,114,159	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		9,282,181	11,138,378	
	19 Revenue less expenses. Subtract line 18 from line 12		5,242,801	6,437,758	
Net Assets or Fund Balances			Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)		8,757,900	13,886,303	
	21 Total liabilities (Part X, line 26)		2,387,714	1,078,359	
	22 Net assets or fund balances. Subtract line 21 from line 20		6,370,186	12,807,944	
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 If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

16b

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

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

18 Section 6104 requires an organization to make its Form 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.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records: JOANNA LYDGATE 1101 17TH STREET 250 WASHINGTON, DC 20036 (202) 999-9305

Form 990 (2023)

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Form 990 (2023)

Page 7

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See 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, or 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) JOANNA LYDGATE DIRECTOR & PRESIDENT	25.00 15.00	X		X				0	382,382	47,116
(2) CHRISTINE TODD WHITMAN DIRECTOR & CO-CHAIR	1.00 1.00	X		X				0	0	0
(3) NORM EISEN DIRECTOR & CO-CHAIR	15.00 5.00	X		X				0	0	0
(4) RACHEL KLEINFELD BOARD MEMBER	1.00 0.00	X						0	0	0
(5) OLIVIA TROYE BOARD MEMBER	1.00 0.00	X						0	0	0
(6) TANIA MAESTAS BOARD MEMBER	1.00 0.00	X						0	0	0
(7) KENNETH MACK	1.00									

Form 990 (2023)

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Part IX Statement of Functional Expenses

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

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



Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,251,256	1,251,256		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	520,331	282,118	88,554	149,659
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,993,709	4,046,353	936,552	10,804
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	162,222	127,349	30,153	4,720
9 Other employee benefits	704,956	553,650	130,834	20,472
10 Payroll taxes	391,745	307,533	72,815	11,397
11 Fees for services (non-employees):				
a Management				
b Legal	849,318	849,318		
c Accounting	163,554	46,625	116,219	710
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,236,473	1,198,697	15,398	22,378
12 Advertising and promotion				
13 Office expenses	97,595	78,451	16,587	2,557
14 Information technology	239,848	194,309	39,733	5,806
15 Royalties				
16 Occupancy	164,315	125,066	34,246	5,003
17 Travel	110,567	30,348	80,167	52
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,350		3,350	
23 Insurance	63,411	39,115	24,146	150
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BOOKS, SUBS, REF.	169,483	160,986	7,566	931
b OTHER CONTRACT SERVICES	15,790	11,200	4,590	
c LICENSES & FEES	347	82	258	7
d COURT RECORDS & FEES	108	108		
e All other expenses				

efile Public Visual Render

ObjectID: 202433179349301953 - Submission: 2024-11-12

TIN: 86-1704152

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023Open to Public
InspectionName of the organization
STATES UNITED DEMOCRACY CENTER INC

Employer identification number

86-1704152

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 WAS PREPARED BY THE OUTSIDE ACCOUNTANTS. IT WAS THEN REVIEWED BY THE PRESIDENT AND TREASURER AND DISTRIBUTED TO THE ENTIRE BOARD BEFORE FILING WITH THE IRS.
FORM 990, PART VI, SECTION B, LINE 12C	IT IS STATES UNITED DEMOCRACY CENTER'S POLICY THAT ALL EMPLOYEES AVOID ANY CONFLICT BETWEEN THEIR PERSONAL INTERESTS AND THOSE OF STATES UNITED. THE FUNDAMENTAL PRINCIPLE GUIDING THIS POLICY IS THAT NO EMPLOYEE SHOULD HAVE, OR APPEAR TO HAVE, PERSONAL INTERESTS OR RELATIONSHIPS THAT ACTUALLY OR POTENTIALLY CONFLICT WITH THE BEST INTERESTS OF STATES UNITED. AS A CONDITION OF EMPLOYMENT, ALL EMPLOYEES ARE REQUIRED TO REVIEW, SIGN, AND ABIDE BY THE ORGANIZATION'S CONFLICT OF INTEREST POLICY. BOARD MEMBERS MUST DISCLOSE CONFLICTS OF INTEREST ON AN ANNUAL BASIS.
FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION USES A RELATED ORGANIZATION, STATES UNITED ACTION, TO PROCESS PAYROLL. THE BOARD OF DIRECTORS APPROVES THE PRESIDENT'S SALARY USING COMPARABLE DATA OF SIMILAR ORGANIZATIONS AND MARKET CONDITIONS. BOARD DECISIONS ARE DOCUMENTED THROUGH MINUTES AND CORRESPONDENCE. THE LAST COMPENSATION REVIEW DATE TOOK PLACE IN THE APRIL 2023. THE COMPENSATION OF OTHER OFFICERS AND/OR KEY EMPLOYEES OF THE ORGANIZATION IS SUBJECT TO A REVIEW AND APPROVAL BY THE BOARD. THE ORGANIZATION SHARES PAYROLL EXPENSE, INCLUDING OFFICER PAYROLL, UNDER A COST-SHARING AGREEMENT WITH A RELATED ORGANIZATION, STATES UNITED ACTION. AMOUNTS REPORTED UNDER PART IX REFLECT THE SALARY ALLOCATED TO STATES UNITED DEMOCRACY CENTER, INC. FOR THE YEAR.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART IX, LINE 11G	COMMUNICATIONS: PROGRAM SERVICE EXPENSES 538,334. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 538,334. POLICY & PROGRAM: PROGRAM SERVICE EXPENSES 449,643. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 449,643. CONSULTANTS: PROGRAM SERVICE EXPENSES 155,399. MANAGEMENT AND GENERAL EXPENSES 11,558. FUNDRAISING EXPENSES 21,800. TOTAL EXPENSES 188,757. HR: PROGRAM SERVICE EXPENSES 55,321. MANAGEMENT AND GENERAL EXPENSES 3,840. FUNDRAISING EXPENSES 578. TOTAL EXPENSES 59,739.

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

Cat. No. 51056K

Schedule O (Form 990) 2023

Additional Data**Return to Form****Software ID:****Software Version:**

Schedule R (Form 990) 2023

Schedule R (Form 990) 2023

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.

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) STATES UNITED ACTION	O	6,772,963	COST SHARING AGMT
(2) STATES UNITED ACTION	N	506,381	COST SHARING AGMT
(3) STATES UNITED ACTION	P	8,255,307	ACTUAL AMOUNT

Schedule R (Form 990) 2023

Schedule R (Form 990) 2023

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

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

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

Exhibit D

States United Democracy Center (Form 990, TY 2023): Schedule O excerpt referencing cost-sharing/affiliation.

Form 990-EZ (2024)

Page 2

Part II Balance Sheets(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	0	22 0
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	0	25 0
26 Total liabilities (describe in Schedule O).		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0	27 0

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

STATE DEMOCRACY DEFENDERS FUND FILLS THREE KEY GAPS IN THE FIGHT AGAINST ELECTION SABOTAGE AND AUTOCRACY: OUR ALL-STAR TEAM GOES ON OFFENSE AGAINST DEMOCRACY DENIERS WHO BREAK THE LAW, INCLUDING THROUGH OUR INNOVATIVE PROGRAM OF OUTSIDE PUBLIC SUPPORT FOR CRIMINAL PROSECUTIONS. WE WORK WITH NATIONAL, STATE AND LOCAL ALLIES ACROSS THE COUNTRY TO DEFEND IN REAL-TIME THE FOUNDATION OF OUR DEMOCRACY - FREE AND FAIR ELECTIONS. WE HELP SHAPE THE LONG-TERM STRATEGY TO DEFEAT AUTOCRACY IN 2025 - AND BEYOND.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 THE ORGANIZATION OPERATED ALL PROGRAM ACTIVITIES UNDER THE AUSPICES OF A FISCAL SPONSOR.

(Grants \$ 0) If this amount includes foreign grants, check here ☐

29
(Grants \$) If this amount includes foreign grants, check here ☐

30
(Grants \$) If this amount includes foreign grants, check here ☐

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐

32 Total program service expenses (add lines 28a through 31a) **32** 0

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28a 0

29a

30a

31a

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated ; see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MATT TRALDI	0.10	0		
DIRECTOR AND PRESIDENT				
NORMAN EISEN	0.10	0		
DIRECTOR				
BRIAN FROSH	0.10	0		
DIRECTOR				
SPENCER BOYER	0.10	0		
DIRECTOR				
LINDSAY KAPLAN	0.10	0		
DIRECTOR - PARTIAL YEAR				
STEVE MELE	0.10	0		
TREASURER				
SUSAN CORKE	0.10	0		
MANAGING DIRECTOR				
ABBEY FORD	0.10	0		
DIRECTOR AND SECRETARY-PARTIAL YEAR				
KIM ROGERS	0.10	0		
EXECUTIVE DIRECTOR - PARTIAL YEAR				

Form **990-EZ** (2024)

efile Public Visual Render		ObjectID: 202441139349300809 - Submission: 2024-04-22	TIN: 81-4100201
Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.		OMB No. 1545-0047 2022 Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07-01-2022 , and ending 06-30-2023

- B**
- Check if applicable:
-
- ☐
- Address change
-
- ☐
- Name change
-
- ☐
- Initial return
-
- ☐
- Final return/terminated
-
- ☐
- Amended return
-
- ☐
- Application pending

C Name of organization
STATE DEMOCRACY ACTION FUND

% THE ORGANIZATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)
1225 I STREET NW SUITE 1250

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20005**F** Name and address of principal officer:LESLIE MARTES
1225 I STREET NW SUITE 1250
WASHINGTON, DC 20005**D** Employer identification number

81-4100201

E Telephone number

(202) 449-6740

G Gross receipts \$ 2,820,080**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(4) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.STATEDEMOCRACYACTIONFUND.ORG**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 2016**M** State of legal domicile: DC**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
Revenue	2 Check this box <input type="checkbox"/>		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	3
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	40
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		2,012,045	2,820,080
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,012,045	2,820,080
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,175,407	1,250,658
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	237,891	538,039
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
Net Assets or Fund Balances	b Total fundraising expenses (Part IX, column (D), line 25) ▶54,733		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,078,874	1,090,323
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,492,172	2,879,020
	19 Revenue less expenses. Subtract line 18 from line 12	-480,127	-58,940
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	250,766	341,747
	21 Total liabilities (Part X, line 26)	987	150,908
	22 Net assets or fund balances. Subtract line 21 from line 20	249,779	190,839

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.

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)

Schedule D (Form 990) 2022

Explanation

efile Public Visual Render		ObjectID: 202433179349301953 - Submission: 2024-11-12		TIN: 86-1704152	
Form 990		Return of Organization Exempt From Income Tax			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.			2023 Open to Public Inspection
A For the 2023 calendar year, or tax year beginning 01-01-2023 , and ending 12-31-2023					
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		C Name of organization STATES UNITED DEMOCRACY CENTER INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1101 17TH STREET 250 City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		D Employer identification number 86-1704152 E Telephone number (202) 999-9305 G Gross receipts \$ 17,576,136	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		F Name and address of principal officer: JOANNA LYDGATE 1101 17TH STREET 250 WASHINGTON, DC 20036		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number	
J Website: WWW.STATESUNITEDDEMOCRACY.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2021 M State of legal domicile: DE	
Part I Summary					
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE PART III, LINE 1.				
	2 Check this box <input type="checkbox"/>				
	3 Number of voting members of the governing body (Part VI, line 1a)				3 7
	4 Number of independent voting members of the governing body (Part VI, line 1b)				4 6
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)				5 0
	6 Total number of volunteers (estimate if necessary)				6 5
	7a Total unrelated business revenue from Part VIII, column (C), line 12				7a 0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11				7b 0
Revenue	8 Contributions and grants (Part VIII, line 1h)				Prior Year 14,524,982 Current Year 17,447,190
	9 Program service revenue (Part VIII, line 2g)				0 0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)				0 128,946
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)				0 0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)				14,524,982 17,576,136
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)			
14 Benefits paid to or for members (Part IX, column (A), line 4)				0 0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)				5,017,185 6,772,963	
16a Professional fundraising fees (Part IX, column (A), line 11e)				0 0	
b Total fundraising expenses (Part IX, column (D), line 25) 234,646					
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)				3,707,496 3,114,159	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)				9,282,181 11,138,378	
19 Revenue less expenses. Subtract line 18 from line 12				5,242,801 6,437,758	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)				Beginning of Current Year 8,757,900 End of Year 13,886,303
	21 Total liabilities (Part X, line 26)				2,387,714 1,078,359
	22 Net assets or fund balances. Subtract line 21 from line 20				6,370,186 12,807,944
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 If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

16b

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed

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

- 18 Section 6104 requires an organization to make its Form 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.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

- 20 State the name, address, and telephone number of the person who possesses the organization's books and records:
JOANNA LYDGATE 1101 17TH STREET 250 WASHINGTON, DC 20036 (202) 999-9305

Form 990 (2023)

Page 7

Form 990 (2023)

Page 7

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See 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, or 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) JOANNA LYDGATE DIRECTOR & PRESIDENT	25.00 15.00	X		X				0	382,382	47,116
(2) CHRISTINE TODD WHITMAN DIRECTOR & CO-CHAIR	1.00 1.00	X		X				0	0	0
(3) NORM EISEN DIRECTOR & CO-CHAIR	15.00 5.00	X		X				0	0	0
(4) RACHEL KLEINFELD BOARD MEMBER	1.00 0.00	X						0	0	0
(5) OLIVIA TROYE BOARD MEMBER	1.00 0.00	X						0	0	0
(6) TANIA MAESTAS BOARD MEMBER	1.00 0.00	X						0	0	0
(7) KENNETH MACK	1.00									

Form 990 (2023)

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Part IX Statement of Functional Expenses

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

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



Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,251,256	1,251,256		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	520,331	282,118	88,554	149,659
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,993,709	4,046,353	936,552	10,804
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	162,222	127,349	30,153	4,720
9 Other employee benefits	704,956	553,650	130,834	20,472
10 Payroll taxes	391,745	307,533	72,815	11,397
11 Fees for services (non-employees):				
a Management				
b Legal	849,318	849,318		
c Accounting	163,554	46,625	116,219	710
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,236,473	1,198,697	15,398	22,378
12 Advertising and promotion				
13 Office expenses	97,595	78,451	16,587	2,557
14 Information technology	239,848	194,309	39,733	5,806
15 Royalties				
16 Occupancy	164,315	125,066	34,246	5,003
17 Travel	110,567	30,348	80,167	52
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,350		3,350	
23 Insurance	63,411	39,115	24,146	150
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BOOKS, SUBS, REF.	169,483	160,986	7,566	931
b OTHER CONTRACT SERVICES	15,790	11,200	4,590	
c LICENSES & FEES	347	82	258	7
d COURT RECORDS & FEES	108	108		
e All other expenses				

efile Public Visual Render

ObjectID: 202433179349301953 - Submission: 2024-11-12

TIN: 86-1704152

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023Open to Public
InspectionName of the organization
STATES UNITED DEMOCRACY CENTER INC

Employer identification number

86-1704152

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 WAS PREPARED BY THE OUTSIDE ACCOUNTANTS. IT WAS THEN REVIEWED BY THE PRESIDENT AND TREASURER AND DISTRIBUTED TO THE ENTIRE BOARD BEFORE FILING WITH THE IRS.
FORM 990, PART VI, SECTION B, LINE 12C	IT IS STATES UNITED DEMOCRACY CENTER'S POLICY THAT ALL EMPLOYEES AVOID ANY CONFLICT BETWEEN THEIR PERSONAL INTERESTS AND THOSE OF STATES UNITED. THE FUNDAMENTAL PRINCIPLE GUIDING THIS POLICY IS THAT NO EMPLOYEE SHOULD HAVE, OR APPEAR TO HAVE, PERSONAL INTERESTS OR RELATIONSHIPS THAT ACTUALLY OR POTENTIALLY CONFLICT WITH THE BEST INTERESTS OF STATES UNITED. AS A CONDITION OF EMPLOYMENT, ALL EMPLOYEES ARE REQUIRED TO REVIEW, SIGN, AND ABIDE BY THE ORGANIZATION'S CONFLICT OF INTEREST POLICY. BOARD MEMBERS MUST DISCLOSE CONFLICTS OF INTEREST ON AN ANNUAL BASIS.
FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION USES A RELATED ORGANIZATION, STATES UNITED ACTION, TO PROCESS PAYROLL. THE BOARD OF DIRECTORS APPROVES THE PRESIDENT'S SALARY USING COMPARABLE DATA OF SIMILAR ORGANIZATIONS AND MARKET CONDITIONS. BOARD DECISIONS ARE DOCUMENTED THROUGH MINUTES AND CORRESPONDENCE. THE LAST COMPENSATION REVIEW DATE TOOK PLACE IN THE APRIL 2023. THE COMPENSATION OF OTHER OFFICERS AND/OR KEY EMPLOYEES OF THE ORGANIZATION IS SUBJECT TO A REVIEW AND APPROVAL BY THE BOARD. THE ORGANIZATION SHARES PAYROLL EXPENSE, INCLUDING OFFICER PAYROLL, UNDER A COST-SHARING AGREEMENT WITH A RELATED ORGANIZATION, STATES UNITED ACTION. AMOUNTS REPORTED UNDER PART IX REFLECT THE SALARY ALLOCATED TO STATES UNITED DEMOCRACY CENTER, INC. FOR THE YEAR.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART IX, LINE 11G	COMMUNICATIONS: PROGRAM SERVICE EXPENSES 538,334. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 538,334. POLICY & PROGRAM: PROGRAM SERVICE EXPENSES 449,643. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 449,643. CONSULTANTS: PROGRAM SERVICE EXPENSES 155,399. MANAGEMENT AND GENERAL EXPENSES 11,558. FUNDRAISING EXPENSES 21,800. TOTAL EXPENSES 188,757. HR: PROGRAM SERVICE EXPENSES 55,321. MANAGEMENT AND GENERAL EXPENSES 3,840. FUNDRAISING EXPENSES 578. TOTAL EXPENSES 59,739.

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

Cat. No. 51056K

Schedule O (Form 990) 2023

Additional Data**Return to Form****Software ID:****Software Version:**

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SCHEDULE O
(Form 990)Department of the Treasury
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Schedule O (Form 990) 2023

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