** PUBLIC DISCLOSURE COPY ** Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 **Open to Public** Inspection

| Department of the Treasury Internal Revenue Service | | | Go to www.irs.gov/Form990 for instructions and | - | • | Open to Public Inspection | | | |
|--|---|--------------------------------|--|--------------|----------------------------------|------------------------------|--|--|--|
| - | A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024 | | | | | | | | |
| | Check if applicab | | forganization | | D Employer identificat | ion number | | | |
| | Addre | ess de CITIZE | N UNIVERSITY | | | | | | |
| | Name chang | 9 | usiness as | | 46-4270721 | | | | |
| | Initial returr | | and street (or P.O. box if mail is not delivered to street address) | Room/suite | E Telephone number | | | | |
| | Final returr | 300 LE | | 1391 | 206-905-8333 | | | | |
| | 785,220. | | | | | | | | |
| | Amer returr | ided GEAMMT | own, state or province, country, and ZIP or foreign postal code E, WA 98121 | | H(a) Is this a group retur | 'n | | | |
| | Appli tion | ^{ca-} F Name a | nd address of principal officer: ERIC LIU | | for subordinates? | | | | |
| | pendi | ing | C ABOVE | | H(b) Are all subordinates includ | ded? Yes No | | | |
| 1 | Tax-ex | empt status: | x 501(c)(3) 501(c) () (insert no.) 4947(a)(1) | or 527 | | | | | |
| J١ | Vebsi | ite: HTTPS: | //CITIZENUNIVSERITY.US/ | | H(c) Group exemption n | umber | | | |
| K | orm o | | X Corporation Trust Association Other | L Year | of formation: 2013 M S | tate of legal domicile: WA | | | |
| Pa | art I | Summary | | | | | | | |
| | 1 | Briefly describ | e the organization's mission or most significant activities: CITIZE | N UNIVER | SITY IS BUILDING A | | | | |
| uč. | | CULTURE OF | POWERFUL, RESPONSIBLE CITIZENSHIP ACROSS THE COUN | NTRY. | | | | | |
| Governance | 2 | Check this bo | x if the organization discontinued its operations or dispo | sed of more | than 25% of its net assets | δ. | | | |
| ove | 3 | Number of vot | ting members of the governing body (Part VI, line 1a) | | | 6 | | | |
| | 4 | Number of ind | | 6 | | | | | |
| se 8 | 5 | Total number | of individuals employed in calendar year 2023 (Part V, line 2a) | | 16 | | | | |
| ļţi | 6 | Total number | of volunteers (estimate if necessary) | | 6 | 20 | | | |
| Activities & | 7 a | | | | | 0. | | | |
| _ | b | Net unrelated | business taxable income from Form 990-T, Part I, line 11 | | | 0. | | | |
| | | | | | Prior Year | Current Year | | | |
| Ð | 8 | Contributions | and grants (Part VIII, line 1h) | | 2,263,869. | 773,607. | | | |
| ň | 9 | Program servi | ce revenue (Part VIII, line 2g) | | 3,500. | 750. | | | |
| Revenue | 10 | Investment ind | come (Part VIII, column (A), lines 3, 4, and 7d) | | 1,937. | 3,167. | | | |
| £ | 11 | Other revenue | e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 5,682. | 7,696. | | | |
| | 12 | Total revenue | - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 2,274,988. | 785,220. | | | |
| | 13 | Grants and sir | nilar amounts paid (Part IX, column (A), lines 1-3) | | 9,187. | 21,822. | | | |
| | 14 | Benefits paid | to or for members (Part IX, column (A), line 4) | | 0. | 0. | | | |
| ŝ | 15 | Salaries, other | r compensation, employee benefits (Part IX, column (A), lines 5-10) | | 1,191,213. | 1,367,561. | | | |
| nse | 16a | Professional fu | undraising fees (Part IX, column (A), line 11e) | | 0. | 0. | | | |
| Expenses | . ь | Total fundraisi | ing expenses (Part IX, column (D), line 25) 126 , | 070. | | | | | |
| ш | 17 | Other expense | es (Part IX, column (A), lines 11a-11d, 11f-24e) | | 459,109. | 746,703. | | | |
| | 18 | Total expense | s. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 1,659,509. | 2,136,086. | | | |
| | 19 | Revenue less | expenses. Subtract line 18 from line 12 | | 615,479. | -1,350,866. | | | |
| Net Assets or | 3 | | | Be | eginning of Current Year | End of Year | | | |
| sets | 20 | Total assets (F | Part X, line 16) | | 3,861,512. | 2,511,327. | | | |
| tAs | 21 | Total liabilities | (Part X, line 26) | | 81,697. | 82,392. | | | |
| | | Net assets or | fund balances. Subtract line 21 from line 20 | | 3,779,815. | 2,428,935. | | | |
| Pa | art II | Signature | e Block | | | | | | |
| Und | er pen | alties of perjury, | I declare that I have examined this return, including accompanying schedule | s and statem | ents, and to the best of my kn | owledge and belief, it is | | | |

true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

| Sign | Signature of officer | [| Date | | | | | |
|---|--|------------------------------------|----------|-------------------------|--|--|--|--|
| Here CHRIS HAYASHIDA-KNIGHT, CHIEF ADMINISTRATION OFFICER | | | | | | | | |
| | Type or print name and title | | | | | | | |
| | Print/Type preparer's name | Preparer's signature | Date | Check PTIN | | | | |
| Paid | CAROLYN B. FJELSTAD | CAROLYN B. FJELSTAD | 04/03/25 | self-employed P02161439 | | | | |
| Preparer | Firm's name CLARK NUBER PS | | F | irm's EIN 91-1194016 | | | | |
| Use Only | Firm's address 10900 NE 4TH ST STE 1400 | | | | | | | |
| BELLEVUE, WA 98004 Phone no.425-45 | | | | | | | | |
| May the I | RS discuss this return with the preparer shown abo | ve? See instructions | | X Yes No | | | | |
| LHA For | Paperwork Reduction Act Notice, see the separ | rate instructions. 332001 12-21-23 | | Form 990 (2023) | | | | |

LHA For Paperwork Reduction Act Notice, see the separate instructions.

| | 990 (2023) CITIZEN UNIVERSITY | 46-4270721 | Page 2 | | | | | | |
|-----|---|------------|---------------|--|--|--|--|--|--|
| Pa | rt 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: | | | | | | | | |
| | CITIZEN UNIVERSITY IS BUILDING A CULTURE OF POWERFUL, RESPONSIBLE | | | | | | | | |
| | CITIZENSHIP ACROSS THE COUNTRY. WE BELIEVE THAT A STRONG DEMOCRACY | | | | | | | | |
| | RELIES ON STRONG CITIZENS, THAT EACH OF US HAS POWER TO MAKE CHANGE | | | | | | | | |
| | HAPPEN IN CIVIC LIFE, AND THE RESPONSIBILITY TO TRY. WE ARE WORKING TO | | | | | | | | |
| 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 | | | | | | |
| | If "Yes," describe these new services on Schedule O. | | | | | | | | |
| 3 | Did the organization cease conducting, or make significant changes in how it conducts, any program services? \dots | Yes | X No | | | | | | |
| | If "Yes," describe these changes on Schedule O. | | | | | | | | |
| 4 | Describe the organization's program service accomplishments for each of its three largest program services, as m | | | | | | | | |
| | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and | | | | | | | | |
| | revenue, if any, for each program service reported. | | | | | | | | |
| 4a | (Code:) (Expenses \$) (Expenses \$) (Revenue | \$ |) | | | | | | |
| | THE YOUTH COLLABORATORY BRINGS TOGETHER CIVIC-MINDED HIGH SCHOOL | | | | | | | | |
| | SOPHOMORES AND JUNIORS FROM ACROSS THE COUNTRY FOR SIX MONTHS OF | | | | | | | | |
| | LEARNING AND TWO NATIONAL CONVENINGS WHERE THEY ENGAGE AROUND THE IDEA | | | | | | | | |
| | AND IDEALS OF CIVIC POWER, HOW TO HARNESS IT, AND HOW TO SHARE THEIR | | | | | | | | |
| | LEARNINGS IN THEIR COMMUNITIES IN THE FORM OF A PERSONAL PROJECT. IN | | | | | | | | |
| | ADDITION, OUR YOUTH COLLABORATORY STUDENTS HAVE THE OPPORTUNITY TO | | | | | | | | |
| | PARTICIPATE IN OUR NATIONAL CIVIC COLLABORATORY MEETINGS, OFFERING AN | | | | | | | | |
| | UNPARALLELED OPPORTUNITY FOR CROSS GENERATIONAL RELATIONSHIP BUILDING, | | | | | | | | |
| | WHICH HAS LED TO SEVERAL NEW PARTNERSHIPS BETWEEN OUR YOUTH AND | | | | | | | | |
| | NATIONAL COLLABORATORY MEMBERS. STUDENTS ARE ACTIVE PARTICIPANTS IN THE | | | | | | | | |
| | MEETING ACTIVITIES AND MAKE COMMITMENTS OF HELP AND SUPPORT FOR | | | | | | | | |
| | NATIONAL CIVIC PROJECTS. | | | | | | | | |
| 4b | (Code:) (Expenses \$405,462. including grants of \$13,077.) (Revenue | \$ | 750.) | | | | | | |
| | THE CIVIC SATURDAY FELLOWSHIP PREPARES MOTIVATED AMERICANS TO INSPIRE A | | | | | | | | |
| | RENEWED SENSE OF SHARED CIVIC PURPOSE AND MORAL COURAGE IN THEIR | | | | | | | | |
| | COMMUNITY. FELLOWS LEARN HOW TO CREATE AND THEN HOST CIVIC SATURDAY | | | | | | | | |
| | GATHERINGS, WHICH WE THINK OF AS A CIVIC ANALOGUE TO FAITH GATHERINGS. | | | | | | | | |
| | THEY'RE A RITUAL DESIGNED FOR REFLECTION, RECKONING, AND RECOMMITMENT. THE FELLOWSHIP BEGINS WITH OUR IMMERSIVE FOUR-DAY TRAINING CALLED CIVIC | | | | | | | | |
| | SEMINARY. FROM REFLECTING ON THE UNIQUE CHALLENGES FACING THEIR | | | | | | | | |
| | | | | | | | | | |
| | COMMUNITIES TO LEARNING HOW TO WRITE A CIVIC SERMON, FELLOWS GAIN EVERYTHING THEY NEED TO KNOW TO DESIGN THEIR OWN CIVIC SATURDAY | | | | | | | | |
| | GATHERINGS. | | | | | | | | |
| | GATHERINGS, | | | | | | | | |
| | | | | | | | | | |
| 4.0 | (Code:) (Expenses \$ 367,662. including grants of \$ 3,506.) (Revenue | ^ |) | | | | | | |
| 4c | CITIZEN REDEFINED BRINGS TOGETHER GROUPS OF YOUNG PEOPLE, GUIDED BY AN | • \$ |) | | | | | | |
| | ELDER, FOR AN ARC OF CIVIC AND ETHICAL FORMATION, CULMINATING IN A | | | | | | | | |
| | CIVIC CONFIRMATION RITE OF PASSAGE. CITIZEN UNIVERSITY TRAINS EDUCATORS | | | | | | | | |
| | AND OTHER ADULT MENTORS FROM ACROSS SECTORS AND ACROSS THE COUNTRY TO | | | | | | | | |
| | FORM AND FACILITATE SMALL GROUPS OF HIGH SCHOOL-AGED PARTICIPANTS AS | | | | | | | | |
| | THEY DEVELOP THEIR IDENTITIES AS CITIZENS. YOUTH PARTICIPANTS THEN | | | | | | | | |
| | ENGAGE IN SELF-REFLECTION, RECKON WITH MORAL TENSIONS IN AMERICAN | | | | | | | | |
| | HISTORY, MAKE SENSE OF THE CURRENT STATE OF OUR DEMOCRACY, AND DEVELOP | | | | | | | | |
| | THE SKILLS, CONFIDENCE, AND CONVICTION TO LIVE AS RESPONSIBLE CITIZENS. | | | | | | | | |
| | THE SALES, CONTINUE, MD CONTOLION TO DIVE AD REDIONDIDLE CITIZEND. | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| 4d | Other program services (Describe on Schedule O.) | | | | | | | | |
|----|--|------------------------|---------------------|---|--|--|--|--|--|
| | (Expenses \$ 468,689. | including grants of \$ | 5,239.) (Revenue \$ |) | | | | | |
| 4e | Total program service expenses | 1,691,284. | | | | | | | |

| Pai | t IV Checklist of Required Schedules | | | |
|-----|--|----------|-----|----|
| | | | Yes | No |
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1 | Х | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | х |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | х |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | x |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | x |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | |
| • | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | x |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | <u> </u> | | |
| Ũ | Schedule D, Part III | 8 | | x |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for | <u> </u> | | |
| 5 | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? | | | |
| | | 9 | | x |
| 10 | If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | 3 | | |
| 10 | | 10 | | x |
| | or in quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X, | | | |
| _ | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | x | |
| | Part VI | 11a | ~ | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | X |
| С | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in | | | |
| | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | Х |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | X | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | | Х |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | Х | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | х |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | х |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | х |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | |
| | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | х |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | | | |
| | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | x |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes." | _ | | |
| - | complete Schedule G, Part III | 19 | | x |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | x |
| | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | | | |
| ~ ' | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | | x |
| | | | | |

CITIZEN UNIVERSITY

Form 990 (2023)

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| Form | 990 | (2023) |) |
|------|-----|--------|---|
| | | | |

CITIZEN UNIVERSITY

| Pa | rt IV Checklist of Required Schedules (continued) | | | ugo |
|------------|--|-----------|-----|-----|
| | l (continued) | | Yes | No |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | х | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | |
| | Schedule J | 23 | х | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | |
| | Schedule K. If "No," go to line 25a | 24a | | x |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| Ŭ | any tax-exempt bonds? | 24c | | |
| Ь | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | 210 | | |
| 200 | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | x |
| h | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | 200 | | |
| D | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | |
| | | 25b | | x |
| 26 | Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | 200 | | |
| 20 | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | x |
| 07 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | 20 | | |
| 27 | | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i> | 27 | | x |
| 28 | | 21 | | |
| 20 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, | | | |
| _ | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i> | 28a | | x |
| L | "Yes," complete Schedule L, Part IV | | | X |
| | A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | | |
| C | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | 000 | | x |
| 20 | "Yes," complete Schedule L, Part IV | 28c 29 | | X |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? <i>If</i> "Yes," <i>complete Schedule M</i> | 29 | | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | x |
| 0 4 | contributions? If "Yes," complete Schedule M | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | | | x |
| ~~ | Schedule N, Part II | 32 | | |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | x |
| ~ . | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | |
| | Part V, line 1 | 34 | | X |
| 35a | | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | | | |
| | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | | | |
| | If "Yes," complete Schedule R, Part V, line 2 | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | | |
| Pa | Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance | 38 | Х | |
| Pa | rt 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 | | | |
| | | c 📃 | Yes | No |
| | | 6 | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b | 0 | | |

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

1c

| | _ | (2023) CITIZEN UNIVERSITY | 46-4 | 27072 | 1 | P | age 5 |
|-----|--|--|-------------------------|-------|-----------------|-----|--------------|
| Par | t V | Statements Regarding Other IRS Filings and Tax Compliance (continued) | | | | | |
| | | | | | | Yes | No |
| 2a | Ente | r the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | | | |
| | filed | for the calendar year ending with or within the year covered by this return | 2a | 16 | | | |
| b | If at | least one is reported on line 2a, did the organization file all required federal employment tax returr | ıs? | | 2b | Х | |
| 3a | Did t | the organization have unrelated business gross income of \$1,000 or more during the year? | | | 3a | | x |
| b | lf "Y | es," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule | 0 | | 3b | | |
| | | ny time during the calendar year, did the organization have an interest in, or a signature or other a | | | | | |
| | | ncial account in a foreign country (such as a bank account, securities account, or other financial a | | | 4a | | x |
| b | | es," enter the name of the foreign country | | | | | |
| | See | instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac | counts (FBAR). | | | | |
| 5a | | the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | | 5a | | x |
| b | | any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac | | | 5b | | x |
| | c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | | | | | |
| | 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit | | | | | | |
| | any contributions that were not tax deductible as charitable contributions? | | | | | | |
| h | | es," did the organization include with every solicitation an express statement that such contribution | | | 6a | | |
| D. | | e not tax deductible? | • | | 6b | | |
| 7 | | anizations that may receive deductible contributions under section 170(c). | | | 0.0 | | |
| | - | he organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser | vices provided to the p | 2V0r2 | 7a | | x |
| | | | | | | | |
| b | | | o roquirod | | 7b | | |
| С | | the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa | • | | 7- | | x |
| | | e Form 8282? | | | 7c | | |
| | | es," indicate the number of Forms 8282 filed during the year | 7d | | 7. | | x |
| e | | the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co | | | <u>7e</u> 7f | | X |
| | f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | | | | |
| | g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | | | | |
| h | | e organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization | | 3-0? | 7h | | |
| 8 | - | nsoring organizations maintaining donor advised funds. Did a donor advised fund maintained | by the | | • | | |
| - | | | | | 8 | | |
| 9 | - | nsoring organizations maintaining donor advised funds. | | | 9a | | |
| а | | | | | | | |
| b | | | | | 9b | | |
| 10 | | tion 501(c)(7) organizations. Enter: | | | | | |
| а | | tion fees and capital contributions included on Part VIII, line 12 | 10a | | | | |
| b | | ss receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | | |
| 11 | | tion 501(c)(12) organizations. Enter: | 1 | | | | |
| а | | ss income from members or shareholders | <u>11a</u> | | | | |
| b | | ss income from other sources. (Do not net amounts due or paid to other sources against | | | | | |
| | | unts due or received from them.) | 11b | | | | |
| | | tion 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form | 1 | | 12a | | |
| b | | es," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | | |
| 13 | | tion 501(c)(29) qualified nonprofit health insurance issuers. | | | | | |
| а | | e organization licensed to issue qualified health plans in more than one state? | | | 13a | | |
| | Note | e: See the instructions for additional information the organization must report on Schedule O. | | | | | |
| b | | r the amount of reserves the organization is required to maintain by the states in which the | 1 | | | | |
| | orga | nization is licensed to issue qualified health plans | 13b | | | | |
| С | Ente | r the amount of reserves on hand | 13c | | | | |
| 14a | Did t | the organization receive any payments for indoor tanning services during the tax year? | | | 14a | | X |
| b | lf "Y | es," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul | e O | | 14b | | |
| 15 | | e organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner | | | | | |
| | exce | ess parachute payment(s) during the year? | | | 15 | | x |
| | | es," see the instructions and file Form 4720, Schedule N. | | | | | |
| 16 | Is th | e organization an educational institution subject to the section 4968 excise tax on net investment | income? | | 16 | | x |
| | | es," complete Form 4720, Schedule O. | | | | | |
| 17 | | tion 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any act | ivities | | | | |
| | | would result in the imposition of an excise tax under section 4951, 4952 or 4953? | | | 17 | | |
| | | es," complete Form 6069. | | | | | |

| Form | 990 (2023) CITIZEN UNIVERSITY 46-42 | 70721 | Р | age 6 |
|------|---|---------------------------|---------|-------|
| Par | t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and | for a "No" ı | | |
| | 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 |
| Sect | tion A. Governing Body and Management | | | |
| | | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 6 | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing | | | |
| | body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent 1b | 6 | | |
| | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other | | | |
| | officer, director, trustee, or key employee? | 2 | х | |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision | | | |
| | of officers, directors, trustees, or key employees to a management company or other person? | 3 | | x |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | Х | |
| | Did the organization become aware during the year of a significant diversion of the organization's assets? | _ | | Х |
| 6 | Did the organization have members or stockholders? | 6 | | 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? | 7a | | x |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or | | | |
| | persons other than the governing body? | 7b | | x |
| | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| | The governing body? | 8a | х | |
| | Each committee with authority to act on behalf of the governing body? | 8b | Х | |
| | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the | | | |
| | organization's mailing address? If "Yes," provide the names and addresses on Schedule O | 9 | | x |
| | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | | | |
| | | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form | n? 11a | Х | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | х | |
| | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | | Х | |
| | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe | | | |
| | on Schedule O how this was done | 12c | х | |
| | Did the organization have a written whistleblower policy? | 13 | Х | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Х | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent | | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| а | The organization's CEO, Executive Director, or top management official | 15a | х | |
| | Other officers or key employees of the organization | | Х | |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a | | | |
| | taxable entity during the year? | 16a | | х |
| | 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 | | |
| Sect | tion C. Disclosure | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed NONE | | | |
| | 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) | availal | ble |
| | 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 finan [,] | cial | |
| | statements available to the public during the tax year. | | | |
| | State the name, address, and telephone number of the person who possesses the organization's books and records | | | |
| | CHRIS HAYASHIDA-KNIGHT - 206-905-8333 | | | |
| | 300 LENORA STREET #1391, SEATTLE, WA 98121 | | | |

| Form | 990 (202 | 23) CITIZEN UNIVERSITY | 46-4270721 | Page 7 |
|-------|------------|---|---|--------|
| Par | t VII C | compensation of Officers, Directors, Trustees, Key Employees, I | lighest Compensated | |
| | E | mployees, and Independent Contractors | | |
| | C | heck if Schedule O contains a response or note to any line in this Part VII | | |
| Secti | on A. C | Officers, Directors, Trustees, Key Employees, and Highest Compensated Emplo | yees | |
| | | this table for all persons required to be listed. Report compensation for the calendar | , , , | |
| • | List all o | of the organization's current officers directors trustees (whether individuals or orga | nizations) regardless of amount of compensation | าท |

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) | (B) (C) | | | | | | | (D) | (E) | (F) |
|---------------------------------|-------------------|--------------------------------|--|-------------|--------------|---------------------------------|--------|----------------------|------------------------------|--------------------|
| Name and title | Average | (do | not c | Pos heck | more | than o | one | Reportable | Reportable | Estimated |
| | hours per week | box offi | c, unless person is icer and a director | | | on is both an ector/trustee) | | compensation from | compensation from related | amount of other |
| | (list any | ctor | | | | | | the | organizations | compensation |
| | hours for | r dire | | | | ted | | organization | (W-2/1099-MISC/ | from the |
| | related | stee o | rustee | | | pensa | | (W-2/1099-MISC/ | 1099-NEC) | organization |
| | organizations | ıal tru | onal t | | ploye | ee com | | 1099-NEC) | | and related |
| | below line) | Individual trustee or director | In stit utio nal tru stee | Officer | Key employee | Highest compensated employee | Former | | | organizations |
| (1) ERIC LIU | 40.00 | | | | × | Ξæ | ш | | | |
| CHIEF EXECUTIVE OFFICER | | | | x | | | | 139,471. | 0. | 14,579. |
| (2) KAYLA DEMONTE | 40.00 | | | | | | | | | |
| CHIEF PROGRAM OFFICER | | | | х | | | | 115,075. | 0. | 13,065. |
| (3) CHRIS HAYASHIDA-KNIGHT | 40.00 | | | | | | | | | |
| CHIEF ADMINISTRATION OFFICER | | | | х | | | | 107,322. | 0. | 3,274. |
| (4) RICH TAFEL | 1.00 | | | | | | | | | |
| PRESIDENT | | х | | х | | | | 0. | 0. | 0. |
| (5) KATIE HONG | 1.00 | | | | | | | | _ | |
| VICE PRESIDENT & SECRETARY | | х | | х | | | | 0. | 0. | 0. |
| (6) DIANE DOUGLAS | 1.00 | | | | | | | | | |
| TREASURER | 1 00 | х | | X | | <u> </u> | | 0. | 0. | 0. |
| (7) KRISTEN CAMBELL DIRECTOR | 1.00 | x | | | | | | 0. | 0. | |
| (8) MARTIN W. RODGERS | 1.00 | ~ | | - | | - | | <u>.</u> | 0. | 0. |
| DIRECTOR | 1.00 | x | | | | | | 0. | 0. | 0. |
| (9) JAMES WILLIAMS | 1.00 | | | | | | | °. | . | <u>.</u> |
| DIRECTOR | | x | | | | | | 0. | 0. | 0. |
| (10) STEPHANIE YBARRA | 1.00 | | | | | | | | | |
| DIRECTOR THRU 06/24 | | х | | | | | | 0. | 0. | ٥. |
| (11) JENA CANE | 1.00 | | | | | | | | | |
| DIRECTOR THRU 09/23 | | х | | | | | | 0. | 0. | 0. |
| | | | | | | | | | | |
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| | 990 (2023) CITIZEN UNIVE | RSITY | | | | | | | | 46-42 | 7072 | 1 | Р | age 8 |
|-----|--|--|--------------------------------|------------------------|--------------|-------------------------|---------------------------------|---------|---|---|----------|-----------------|---|-------------------|
| Pa | t VII Section A. Officers, Directors, Trust | ees, Key Emp | oloy | ees, | and | l Hig | ghes | t C | ompensated Employee | s (continued) | | | | |
| | (A) Name and title | (B) Average hours per week | box | not c , unle: | ss per | ition more son is | than c s both r/trust | an | (D) Reportable compensation from | (E) Reportable compensation from related | | | (F) stimate nount other | of |
| | | (list any hours for related organizations below line) | Individual trustee or director | In stitutional trustee | Officer | Key employee | Highest compensated employee | Former | the organization (W-2/1099-MISC/ 1099-NEC) | organizations (W-2/1099-MIS 1099-NEC) | | fr org an | pensa rom th anizat d relat anizati | ie tion ted |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 1b | Subtotal | | | | | | | | 361,868. | | 0. | | 30, | 918. |
| с | Total from continuation sheets to Part VII Total (add lines 1b and 1c) | , Section A | | | | | | | 0. 361,868. | | 0. 0. | | 30 | 0. 918. |
| 2 | Total number of individuals (including but no | | | | | | | | , | 000 of reportable | | | , | 3 |
| | compensation from the organization | | | | | | | | | | | | Yes | No |
| 3 | Did the organization list any former officer, | | | | • | - | | Ŭ | | | | • | | x |
| 4 | line 1a? If "Yes," complete Schedule J for su For any individual listed on line 1a, is the su | m of reportable | e co | mpe | ensat | tion | and | oth | ner compensation from t | he organization | | 3 | | ^ |
| 5 | and related organizations greater than \$150 Did any person listed on line 1a receive or a | | | | | | | | | | | 4 | X | |
| Sec | rendered to the organization? <i>If</i> "Yes," com tion B. Independent Contractors | plete Schedule | e J fo | or si | ich p | bers | on . | <u></u> | | | | 5 | | X |
| 1 | Complete this table for your five highest cor the organization. Report compensation for t | | | | | | | | | | ensat | ion fro | om | |
| | (A) Name and business | | NO | | <u>ig in</u> | | | | (B) Description of s | | c |) ompe | C) nsatio | n |
| | | | | | | | | | I | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | \neg | | | | | | |
| 2 | Total number of independent contractors (ir | icluding but no | ot lin | nited | d to t | thos | e lis | ted | above) who received mo | ore than | | | | |
| | \$100.000 of compensation from the organiz | ation | | | | (| 0 | | | | | | | |

| ar | t VII | 2023) CITI Statement of Re | ven | ue | | | | | | |
|---------------------------|--------|--|---------------|-----------------------|-----------|-----------------------------|-----------------------------|--|---------|--|
| | | Check if Schedule O | <u>cont</u> a | <u>ains a re</u> spoi | nse | <u>or note to a</u> ny line | in this Part VIII | <u></u> | <u></u> | |
| | | | | | | | (A) Total revenue | (B) Related or exempt function revenue | | (D) Revenue exclu from tax und sections 512 - |
| Ś | 1 a | Federated campaigns | | 1a | | | | | | |
| and Other Similar Amounts | | Membership dues | | | | | | | | |
| mo | | Fundraising events | | | | | | | | |
| arA | | Related organizations | | | | | | | | |
| , | | Government grants (cont | | | | | | | | |
| ŝ | f | All other contributions, gifts, | gran | ts, and | | | | | | |
| the | | similar amounts not included | d abov | /e 1f | | 773,607. | | | | |
| Ò | g | Noncash contributions included in | lines . | 1a-1f 1g \$ | | | | | | |
| ano | h | Total. Add lines 1a-1f | | | | | 773,607. | | | |
| | | | | | | Business Code | | | | |
| | 2 a | SPEAKING HONORARIUN | 1 | | | 611710 | 750. | 750. | | |
| Ð | b | | | | _ | | | | | |
| nue | с | | | | | | | | | |
| Revenue | d | | | | | | | | | |
| ш | е | | | | | | | | | |
| | f | All other program service | reve | nue | | | | | | |
| | g | Total. Add lines 2a-2f | | | | | 750. | | | |
| | 3 | Investment income (inclue | ding | dividends, ir | tere | st, and | | | | |
| | | other similar amounts) | | | | | 3,167. | | | 3,1 |
| | 4 | Income from investment of tax-exempt bond proceeds | | roceeds | | | | | | |
| | 5 | , | | | | | | | | |
| | | | | (i) Real | | (ii) Personal | | | | |
| | 6 a | Gross rents | 6a | | | | | | | |
| | b | Less: rental expenses \dots | 6b | | | | | | | |
| | С | Rental income or (loss) | 6c | | | | | | | |
| | d | Net rental income or (loss | s) <u></u> | | | | | | | |
| | 7 a | Gross amount from sales of | | (i) Securiti | es | (ii) Other | | | | |
| | | assets other than inventory | 7a | | | | | | | |
| | b | Less: cost or other basis | | | | | | | | |
| | | and sales expenses | | | | | | | | |
| | | Gain or (loss) | 7c | | | | | | | |
| | d | Net gain or (loss) | | | ····· | | | | | |
| | 8 a | Gross income from fundrais | - | - | | | | | | |
| | | including \$ | | | | | | | | |
| | | contributions reported on | | , | | | | | | |
| | | Part IV, line 18 | | | 8a | | | | | |
| | | Less: direct expenses | | | 8b | l | | | | |
| | | Net income or (loss) from | | - | ts | | | | | |
| | 9 a | Gross income from gamir | | | | | | | | |
| | - | Part IV, line 19 | | | <u>9a</u> | | | | | |
| | | Less: direct expenses | | | 9b | L | | | | |
| | | Net income or (loss) from | | | | ····· | | | | |
| | 10 a | Gross sales of inventory, | | | | | | | | |
| | | and allowances | | | 10a | | | | | |
| | | Less: cost of goods sold | | | 10b | 1 | | | | |
| + | С | Net income or (loss) from | sale | s of inventor | у | Business Code | | | | |
| | 44 - | CREDIT CARD REWARDS | 2 | | | 900099 | 5,083. | | | 5,0 |
| an | | | | | | 500099 | 5,005. | | | 5,0 |
| ven | b | | | | | | | | | |
| Revenue | ر م | | | | | 900099 | 2,613. | | | 2,6 |
| | | All other revenue | | | | | 2,613. | | | 2,0 |
| | e | Total. Add lines 11a-11d | ons | | | | 7,898. | 750. | 0. | 10,8 |

 Form 990 (2023)
 CITIZEN UNIVERSITY

 Part IX
 Statement of Functional Expenses
 CITIZEN UNIVERSITY

| 7b, 8 1 | ot include amounts reported on lines 6b, | LOTAL EXPEnses | | | |
|-------------------|---|------------------------------|---|---------------------------------|---------------------------------------|
| | b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | Management and general expenses | (D) Fundraising expenses |
| | Grants and other assistance to domestic organizations | | | | |
| | and domestic governments. See Part IV, line 21 | 6,446. | 6,446. | | |
| 2 | Grants and other assistance to domestic | | | | |
| | individuals. See Part IV, line 22 | 15,376. | 15,376. | | |
| 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 | 397,083. | 310,360. | 54,877. | 31,84 |
| 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 | 777,700. | 607,850. | 107,478. | 62,37 |
| | Pension plan accruals and contributions (include | | | | |
| | section 401(k) and 403(b) employer contributions) | 15,403. | 12,039. | 2,128. | 1,23 |
| 9 | Other employee benefits | 81,729. | 63,915. | 11,254. | 6,56 |
| | Payroll taxes | 95,646. | 74,298. | 13,722. | 7,62 |
| | Fees for services (nonemployees): | | | | |
| а | Management | | | | |
| | Legal | 410. | | 410. | |
| | Accounting | 49,345. | | 49,345. | |
| | Lobbying | | | | |
| | Professional fundraising services. See Part IV, line 17 | | | | |
| | Investment management fees | | | | |
| | Other. (If line 11g amount exceeds 10% of line 25, | | | | |
| - | column (A), amount, list line 11g expenses on Sch 0.) | 99,942. | 99,942. | | |
| | Advertising and promotion | 2,100. | 1,500. | 600. | |
| | Office expenses | 35,204. | 27,887. | 5,061. | 2,25 |
| | Information technology | 43,001. | 18,082. | 22,762. | 2,15 |
| | Royalties | | | | |
| | Occupancy | 66,060. | 55,163. | 6,997. | 3,90 |
| | Travel | 433,118. | 394,629. | 30,762. | 7,72 |
| | Payments of travel or entertainment expenses | | | | · · · |
| | for any federal, state, or local public officials | | | | |
| | Conferences, conventions, and meetings | 5,752. | 3,797. | 1,565. | 39 |
| | Interest | , . | , , | , , | |
| | Payments to affiliates | | | | |
| | Depreciation, depletion, and amortization | 5,857. | | 5,857. | |
| | Insurance | 5,914. | | 5,914. | |
| | Other expenses. Itemize expenses not covered | , | | , | |
| | amount, list line 24e expenses on Schedule 0.) | | | | |
| а | | | | | |
| b | | | | | |
| с | | | | | |
| d | | | | | |
| е | All other expenses | | | | |
| 5 | Total functional expenses. Add lines 1 through 24e | 2,136,086. | 1,691,284. | 318,732. | 126,07 |

Check here

educational campaign and fundraising solicitation.

if following SOP 98-2 (ASC 958-720)

| orm | 990 (2 | 2023) CITIZEN UNIVERSITY | | 46-42 | 270721 Page 11 |
|-------------|--------|--|---------------------------------|-------|---------------------------|
| Par | tΧ | 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 |
| | 1 | Cash - non-interest-bearing | 1,468,869. | 1 | 697,071. |
| | 2 | Savings and temporary cash investments | 364,802. | 2 | 1,004,241. |
| | 3 | Pledges and grants receivable, net | 1,988,896. | 3 | 725,000. |
| | 4 | Accounts receivable, net | | 4 | |
| | 5 | Loans and other receivables from any current or former officer, director, | | | |
| | | trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | | controlled entity or family member of any of these persons | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined | | | |
| | | under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| ß | 7 | Notes and loans receivable, net | | 7 | |
| Assets | 8 | Inventories for sale or use | | 8 | |
| A | 9 | Prepaid expenses and deferred charges | 0. | 9 | 46,490. |
| | 10a | Land, buildings, and equipment: cost or other | | | |
| | | basis. Complete Part VI of Schedule D 10a 18,965. | | | |
| | b | Less: accumulated depreciation 6,958. | 10,234. | 10c | 12,007. |
| | 11 | Investments - publicly traded securities | | 11 | |
| | 12 | Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | 28,711. | 15 | 26,518. |
| | 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 3,861,512. | 16 | 2,511,327. |
| | 17 | Accounts payable and accrued expenses | 52,501. | 17 | 56,297. |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| es | 22 | Loans and other payables to any current or former officer, director, | | | |
| bilities | | trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| Liab | | controlled entity or family member of any of these persons | | 22 | |
| - | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third | | | |
| | | parties, and other liabilities not included on lines 17-24). Complete Part X | 20.100 | | |
| | | of Schedule D | 29,196. | 25 | 26,095. |
| | 26 | Total liabilities. Add lines 17 through 25 | 81,697. | 26 | 82,392. |
| ç | | Organizations that follow FASB ASC 958, check here | | | |
| JCe | 07 | and complete lines 27, 28, 32, and 33. | 1 610 206 | 07 | 1,234,616. |
| nd Balances | 27 | Net assets without donor restrictions | 1,610,306. 2,169,509. | 27 | 1,234,616. |
| mil | 28 | Net assets with donor restrictions | 2,109,509. | 28 | ±,±94,319. |

34,616. 94,319. Organizations that do not follow FASB ASC 958, check here Net Assets or Fund and complete lines 29 through 33. Capital stock or trust principal, or current funds 29 29 30 Paid-in or capital surplus, or land, building, or equipment fund 30 Retained earnings, endowment, accumulated income, or other funds 31 31 3,779,815. 2,428,935. Total net assets or fund balances 32 32 3,861,512. 2,511,327. 33 Total liabilities and net assets/fund balances 33

Form 990 (2023)

| Form 9 | 90 (2023) CITIZEN UNIVERSITY | 46-427072 | 1 | Pa | _{ge} 12 |
|-------------|---|-----------|----|------|------------------|
| Part | | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | |
| | | | | | |
| 1 1 | otal revenue (must equal Part VIII, column (A), line 12) | 1 | | 785, | 220. |
| 2 1 | otal expenses (must equal Part IX, column (A), line 25) | 2 | 2 | 136, | 086. |
| | Revenue less expenses. Subtract line 2 from line 1 | 3 | -1 | 350, | 866. |
| 4 N | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 3 | 779, | 815. |
| 5 N | Vet unrealized gains (losses) on investments | 5 | | | -14. |
| | Donated services and use of facilities | 6 | | | |
| | nvestment expenses | 7 | | | |
| | Prior period adjustments | 8 | | | |
| 9 (| Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | ٥. |
| 10 N | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | |
| | olumn (B)) | 10 | 2 | 428, | 935. |
| Part | XII Financial Statements and Reporting | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | |
| | | | | Yes | No |
| 1 / | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | |
| ŀ | f the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | О. | | | |
| 2a \ | Vere the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | X |
| ŀ | f "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed | on a | | | |
| S | eparate basis, consolidated basis, or both: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| b V | Vere the organization's financial statements audited by an independent accountant? | | 2b | Х | |
| ŀ | f "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | basis, | | | |
| c | consolidated basis, or both: | | | | |
| | X Separate basis Both consolidated and separate basis | | | | |
| c l | f "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | e audit, | | | |
| r | eview, or compilation of its financial statements and selection of an independent accountant? | | 2c | Х | |
| ŀ | f the organization changed either its oversight process or selection process during the tax year, explain on Sch | edule O. | | | |
| 3a A | s a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | | |
| | Jniform Guidance, 2 C.F.R. Part 200, Subpart F? | | 3a | | X |
| b li | "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi | red audit | | | |
| c | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | 3b | | |

Form **990** (2023)

Department of the Treasury

(Form 990)

<u>Total</u>

Public Charity Status and Public Support

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

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

| OMB No. 1545-0047 | |
|-------------------|--|
| 2023 | |

Open to Public

| Interna | al Rever | nue Service | | Go to www.irs.gov/ | Form990 for instruction | is and the | e latest inf | ormation. | | Inspection | | | | |
|---------|----------|--|-------------------------|--|--|------------------------------------|-----------------------------------|-----------------|--------------|----------------------------|--|--|--|--|
| Nam | e of t | he organizati | on | | | | | | Employe | r identification number | | | | |
| | | | CITIZE | N UNIVERSITY | | | | | | 46-4270721 | | | | |
| Pa | rt I | Reason | for Public (| Charity Status. | (All organizations must c | omplete tł | nis part.) S | ee instruction | S. | | | | | |
| The | organ | | | | For lines 1 through 12, cl | | | | | | | | | |
| 1 | | A church, co | nvention of ch | urches, or associatio | on of churches described | in sectio | on 170(b)(1 | I)(A)(i). | | | | | | |
| 2 | | A school des | cribed in sect | ion 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) | | | | | | | | | | |
| 3 | | A hospital or | a cooperative | ospital service organization described in section 170(b)(1)(A)(iii). | | | | | | | | | | |
| 4 | | | | | njunction with a hospital | | | | (iii). Enter | the hospital's name, | | | | |
| | | city, and stat | e: | | | | | | | | | | | |
| 5 | | An organizati | ion operated fo | or the benefit of a co | llege or university owned | or operat | ed by a go | overnmental ur | it describ | ed in | | | | |
| | | section 170 | (b)(1)(A)(iv). (C | omplete Part II.) | | | | | | | | | | |
| 6 | | A federal, sta | te, or local gov | ernment or governmental unit described in section 170(b)(1)(A)(v). | | | | | | | | | | |
| 7 | X | An organizati | ion that norma | Ily receives a substa | ly receives a substantial part of its support from a governmental unit or from the general public described in | | | | | | | | | |
| | | section 170(| b)(1)(A)(vi). (C | omplete Part II.) | | | | | | | | | | |
| 8 | | A community | trust describe | ed in section 170(b) | (1)(A)(vi). (Complete Par | : II.) | | | | | | | | |
| 9 | | An agricultur | al research org | ganization described | in section 170(b)(1)(A)(| x) operate | ed in conju | inction with a | and-grant | college | | | | |
| | | or university | or a non-land-g | grant college of agric | ulture (see instructions). | Enter the | name, city | , and state of | he college | eor | | | | |
| | | university: | - | | | | - | | - | | | | | |
| 10 | | An organizati | ion that norma | Ily receives (1) more | than 33 1/3% of its supp | ort from c | ontributior | ns, membersh | p fees, an | d gross receipts from | | | | |
| | | activities rela | ted to its exen | npt functions, subjec | ot functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment | | | | | | | | | |
| | | income and ι | unrelated busir | ness taxable income | (less section 511 tax) fro | m busines | sses acqui | red by the org | anization a | after June 30, 1975. | | | | |
| | | See section | 509(a)(2). (Co | mplete Part III.) | | | | | | | | | | |
| 11 | | An organizati | ion organized a | and operated exclusi | nd operated exclusively to test for public safety. See section 509(a)(4). | | | | | | | | | |
| 12 | | An organizati | ion organized a | and operated exclusi | ively for the benefit of, to | perform t | he functio | ns of, or to ca | ry out the | purposes of one or | | | | |
| | | more publicly | / supported or | ganizations describe | d in section 509(a)(1) o | r section | 509(a)(2). | See section 5 | 09(a)(3). | Check the box on | | | | |
| | | lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. | | | | | | | | | | | | |
| а | | Type I. A s | upporting orga | nization operated, supervised, or controlled by its supported organization(s), typically by giving | | | | | | | | | | |
| | | the suppor | ted organizatio | on(s) the power to reg | n(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting | | | | | | | | | |
| | | organizatio | n. You must c | complete Part IV, Sections A and B. | | | | | | | | | | |
| b | | Type II. A s | supporting org | inization supervised or controlled in connection with its supported organization(s), by having | | | | | | | | | | |
| | | control or r | nanagement o | the supporting organization vested in the same persons that control or manage the supported | | | | | | | | | | |
| | | organizatio | n(s). You mus | t complete Part IV, | Sections A and C. | | | | | | | | | |
| с | | Type III fur | nctionally inte | grated. A supporting organization operated in connection with, and functionally integrated with, | | | | | | | | | | |
| | | its support | ed organizatio | n(s) (see instructions |). You must complete I | Part IV, Se | ections A, | D, and E. | | | | | | |
| d | |] Type III no | n-functionally | / integrated. A supp | orting organization oper | ated in co | nnection v | vith its suppor | ed organi: | zation(s) | | | | |
| | | that is not f | functionally int | egrated. The organiz | ation generally must sat | sfy a distr | ibution red | quirement and | an attenti | veness | | | | |
| | | requiremen | nt (see instructi | ions). You must cor | nplete Part IV, Sections | A and D, | and Part | v . | | | | | | |
| е | | Check this | box if the orga | anization received a v | written determination from | m the IRS | that it is a | Type I, Type I | l, Type III | | | | | |
| | | functionally | / integrated, or | r Type III non-functio | nally integrated supporting | ng organiz | ation. | | | | | | | |
| f | Ente | er the number | of supported of | organizations | | | | | | | | | | |
| g | | | | n about the supporte | | <i></i> | | | | | | | | |
| | (| i) Name of supp | | (ii) EIN | (iii) Type of organization (described on lines 1-10 | (IV) Is the orga in your govern | anization listed ing document? | (v) Amount of | • | (vi) Amount of other | | | | |
| | | organizatior | 1 | | above (see instructions)) | Yes | No | support (see in | structions) | support (see instructions) | | | | |
| | | | | | | | | | | | | | | |
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| Schedule A | (Form | 990 | 2023 |
|------------|-------|-----|------|
| | | 000 | |

CITIZEN UNIVERSITY

711,923.

46-4270721

773,607,

Page **2**

8,198,097.

5,298,590.

2,899,507.

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support Calendar year (or fiscal year beginning in) **(a)** 2019 (c) 2021 (d) 2022 (b) 2020 (e) 2023 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not 711,923. 1,750,576. 2,698,122. 2,263,869. 773,607. 8,198,097.

1,750,576.

2,698,122.

2,263,869.

- include any "unusual grants.")

 2

 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf
- **3** The value of services or facilities furnished by a governmental unit to the organization without charge
- 4 Total. Add lines 1 through 3
- 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)

6 Public support. Subtract line 5 from line 4. Section B. Total Support

| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|-------------|--|------------------------|-----------------------|---------------------------------|---------------------------|-----------------------|------------|
| 7 | Amounts from line 4 | 711,923. | 1,750,576. | 2,698,122. | 2,263,869. | 773,607. | 8,198,097. |
| 8 | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, | | | | | | |
| | and income from similar sources | 138. | 56. | 89. | 1,937. | 3,167. | 5,387. |
| 9 | Net income from unrelated business | | | | | | |
| | activities, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | 4,896. | 4,662. | 2,058. | 5,679. | 7,696. | 24,991. |
| 11 | Total support. Add lines 7 through 10 | | | | | | 8,228,475. |
| 12 | Gross receipts from related activities, | etc. (see instruction | าร) | | | 12 | 112,115. |
| 13 | First 5 years. If the Form 990 is for th | e organization's fire | st, second, third, fo | ourth, or fifth tax ye | ear as a section 50 | 01(c)(3) | |
| | organization, check this box and stop | here | | | | | |
| Se | ction C. Computation of Publi | c Support Perc | centage | | | | |
| 14 | Public support percentage for 2023 (li | ine 6, column (f), div | vided by line 11, co | olumn (f)) | | 14 | 35.24 % |
| 15 | Public support percentage from 2022 | Schedule A, Part II | , line 14 | | | 15 | 35.88 % |
| 16 a | 33 1/3% support test - 2023. If the c | organization did not | check the box on | line 13, and line 14 | 4 is 33 1/3% or mo | ore, check this box | and |
| | stop here. The organization qualifies | as a publicly suppo | rted organization | | | | X |
| k | 33 1/3% support test - 2022. If the c | organization did not | check a box on lir | | | | |
| | and stop here. The organization qual | ifies as a publicly su | upported organizat | ion | | | |
| 17a | 10% -facts-and-circumstances test | - 2023. If the orga | nization did not ch | neck a box on line | 13, 16a, or 16b, a | nd line 14 is 10% or | r more, |
| | and if the organization meets the facts | s-and-circumstance | s test, check this b | box and stop here | e. Explain in Part V | /I how the organiza | tion |
| | meets the facts-and-circumstances te | st. The organizatior | n qualifies as a pub | licly supported org | anization | | |
| k | 0 10% -facts-and-circumstances test | - 2022. If the orga | nization did not ch | neck a box on line ⁻ | 13, 16a, 16b, or 1 | 7a, and line 15 is 10 | 0% or |
| | more, and if the organization meets th | ne facts-and-circum | stances test, checl | k this box and sto | p here. Explain ir | Part VI how the | |
| | organization meets the facts-and-circu | umstances test. The | e organization qual | ifies as a publicly s | supported organiz | ation | |
| 18 | Private foundation. If the organizatio | n did not check a b | ox on line 13, 16a, | 16b, 17a, or 17b, | check this box ar | nd see instructions | |

Schedule A (Form 990) 2023

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

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

| Se | ction A. Public Support | | | | | | | |
|------|--|-----------------------------|-----------------------|----------------------|---------------------|-----------|-------------|------------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) | 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | | |
| | membership fees received. (Do not | | | | | | | |
| | include any "unusual grants.") | | | | | | | |
| 2 | Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | | |
| 3 | Gross receipts from activities that are not an unrelated trade or bus- | | | | | | | |
| | iness under section 513 | | | | | | | |
| 4 | Tax revenues levied for the organ- ization's benefit and either paid to | | | | | | | |
| | or expended on its behalf | | | | | | | |
| 5 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | | |
| 7a | Amounts included on lines 1, 2, and | | | | | | | |
| | 3 received from disqualified persons | | | | | | | |
| k | Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | | |
| | Add lines 7a and 7b | | | | | | | |
| | Public support. (Subtract line 7c from line 6.) | | | | | | | |
| | ction B. Total Support | | | | | | | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) | 2023 | (f) Total |
| | Amounts from line 6 | (4) 2010 | (6) 2020 | | | | 2020 | (1) 10101 |
| | Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | | |
| k | Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | | |
| | · · · · · · · · · · · · · · · · · · · | | | | | | | |
| | Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | | |
| 12 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | | |
| 13 | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | | |
| 14 | First 5 years. If the Form 990 is for the | ne organization's fi | rst, second, third, | fourth, or fifth tax | year as a section 5 | 601(c)(3) | organizatio | n, |
| | check this box and stop here | | | | | | | |
| Se | ction C. Computation of Publi | c Support Per | centage | | | | | |
| 15 | Public support percentage for 2023 (I | ine 8, column (f), d | livided by line 13, o | column (f)) | | 15 | | % |
| 16 | Public support percentage from 2022 | Schedule A, Part | III, line 15 | | | 16 | | % |
| | ction D. Computation of Inves | | | | | | | |
| 17 | Investment income percentage for 20 |)23 (line 10c, colur | nn (f), divided by li | ne 13, column (f)) | | 17 | | % |
| | Investment income percentage from | | | | | 18 | | % |
| | 33 1/3% support tests - 2023. If the | | | | | <u> </u> | and line 17 | |
| | more than 33 1/3%, check this box ar | | | | | | | |
| Ł | 33 1/3% support tests - 2022. If the | | | | | | 33 1/3%. a | nd |
| | line 18 is not more than 33 1/3%, che | - | | | | | | |
| 20 | Private foundation. If the organization | | | | | | | |
| - | J | | , , = | . , | | | | |

1

2

Yes

No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If* "Yes," *complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If* "Yes," *provide detail in* **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b

| | dule A (Form 990) 2023 CITIZEN UNIVERSITY t IV Supporting Organizations (continued) | 46-4270721 | Pa | age 5 |
|--------|---|--------------------|-----|--------------|
| | | | Yes | No |
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | 11c below, the governing body of a supported organization? | 11a | | |
| b | A family member of a person described on line 11a above? | 11b | | |
| С | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | detail in Part VI. | 11c | | |
| Sec | tion B. Type I Supporting Organizations | | 1 | |
| | | | Yes | No |
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of on | | | |
| | more supported organizations have the power to regularly appoint or elect at least a majority of the organization's office directors, or trustops at all times during the tax year? If the least is Part VI have the power to regularly appoint or elect at least a majority of the organization's office directors. | cers, | | |
| | directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one suppo | rted | | |
| | organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among t | | | |
| | supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported | | | |
| | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | supervised, or controlled the supporting organization. | 2 | | |
| ec | tion C. Type II Supporting Organizations | | 1 | |
| | | | Yes | No |
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or management of the supporting organization was vested in the same persons that controlled or managed | | | |
| | the supported organization(s). tion D. All Type III Supporting Organizations | 1 | | |
| | tion D. All Type III Supporting Organizations | | Vee | |
| | Did the exercite provide to each of its supported exercitetions, by the last day of the fifth month of the | | Yes | No |
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| _ | organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | | | |
| _ | the organization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| 3 | By reason of the relationship described on line 2, above, did the organization's supported organizations have a | | | |
| | significant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | - | | |
| | supported organizations played in this regard. tion E. Type III Functionally Integrated Supporting Organizations | 3 | | |
| | | uctions) | | |
| 1 | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instru- | ictions). | | |
| a h | The organization satisfied the Activities Test. <i>Complete</i> line 2 <i>below.</i> | | | |
| b | The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below</i> . | (|) | |
| ° ° | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity. | / (see instructioi | | N 1 - |
| 2 | Activities Test. Answer lines 2a and 2b below. | | Yes | No |
| а | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of | | | |
| | the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | those supported organizations and explain how these activities directly furthered their exempt purposes, | | | 1 |

- how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in
- Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

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

2a

2b

3a

| chedule | A (Form 990) 2023 CITIZEN UNIVERSITY | | | 46-4270721 Page |
|---------------|---|--------------|-----------------------------------|--------------------------------|
| Part V | Type III Non-Functionally Integrated 509(a)(3) Supporting | | | |
| 1 | Check here if the organization satisfied the Integral Part Test as a qualifying | g trust on N | lov. 20, 1970 (<i>explain in</i> | Part VI). See instructions. |
| | All other Type III non-functionally integrated supporting organizations must | complete S | Sections A through E. | |
| ection A | - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 Net | short-term capital gain | 1 | | |
| 2 Rec | overies of prior-year distributions | 2 | | |
| 3 Othe | er gross income (see instructions) | 3 | | |
| 4 Add | l lines 1 through 3. | 4 | | |
| 5 Dep | reciation and depletion | 5 | | |
| 6 Port | tion of operating expenses paid or incurred for production or | | | |
| colle | ection of gross income or for management, conservation, or | | | |
| mair | ntenance of property held for production of income (see instructions) | 6 | | |
| 7 Othe | er expenses (see instructions) | 7 | | |
| 8 Adju | usted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | |
| ection B | - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 Agg | regate fair market value of all non-exempt-use assets (see | | | |
| instr | ructions for short tax year or assets held for part of year): | | | |
| a Ave | rage monthly value of securities | 1a | | |
| b Ave | rage monthly cash balances | 1b | | |
| c Fair | market value of other non-exempt-use assets | 1c | | |
| d Tota | al (add lines 1a, 1b, and 1c) | 1d | | |
| e Disc | count claimed for blockage or other factors | | | |
| <u>(exp</u> | lain in detail in Part VI): | | | |
| 2 Acq | uisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 Sub | tract line 2 from line 1d. | 3 | | |
| 4 Cas | h deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| see | instructions). | 4 | | |
| 5 Net | value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Mult | tiply line 5 by 0.035. | 6 | | |
| 7 Rec | overies of prior-year distributions | 7 | | |
| 8 Min | imum Asset Amount (add line 7 to line 6) | 8 | | |
| ection C | - Distributable Amount | | | Current Year |
| 1 Adju | usted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 Ente | er 0.85 of line 1. | 2 | | |
| 3 Mini | imum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 Ente | er greater of line 2 or line 3. | 4 | | |
| 5 Inco | ome tax imposed in prior year | 5 | | |
| 6 Dist | tributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | | | | |
| eme | ergency temporary reduction (see instructions). | 6 | | |

instructions).

Schedule A (Form 990) 2023

| Sche | dule A (Form 990) 2023 CITIZEN UNIVERSITY | | | | 46-4270721 | Page 7 |
|------|---|-------------------------------|---------------------------------------|------|-----------------------------------|--------|
| Pa | t V Type III Non-Functionally Integrated 509(| a)(3) Supporting Orga | nizations (continu | ıed) | | |
| Sect | ion D - Distributions | | | | Current Y | ear |
| 1 | Amounts paid to supported organizations to accomplish exer | mpt purposes | | 1 | | |
| 2 | Amounts paid to perform activity that directly furthers exemp | t purposes of supported | | | | |
| | organizations, in excess of income from activity | | | 2 | | |
| 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | | 3 | | |
| 4 | Amounts paid to acquire exempt-use assets | | | 4 | | |
| 5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide details in Part VI) | | 5 | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | | 6 | | |
| _7 | Total annual distributions. Add lines 1 through 6. | | | 7 | | |
| 8 | Distributions to attentive supported organizations to which the | ne organization is responsive | | | | |
| | (provide details in Part VI). See instructions. | | | 8 | | |
| 9 | Distributable amount for 2023 from Section C, line 6 | | | 9 | | |
| 10 | Line 8 amount divided by line 9 amount | | | 10 | | |
| Sect | ion E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistribution Pre-2023 | IS | (iii) Distributa Amount for | |
| 1 | Distributable amount for 2023 from Section C, line 6 | | | | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reason- | | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | | |
| 3 | Excess distributions carryover, if any, to 2023 | | | | | |
| а | From 2018 | | | | | |
| b | From 2019 | | | | | |
| с | From 2020 | | | | | |
| d | From 2021 | | | | | |
| е | From 2022 | | | | | |
| f | Total of lines 3a through 3e | | | | | |
| g | Applied to underdistributions of prior years | | | | | |
| h | Applied to 2023 distributable amount | | | | | |
| i | Carryover from 2018 not applied (see instructions) | | | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | | |
| 4 | Distributions for 2023 from Section D, | | | | | |
| | line 7: \$ | | | | | |
| а | Applied to underdistributions of prior years | | | | | |
| b | Applied to 2023 distributable amount | | | | | |
| с | Remainder. Subtract lines 4a and 4b from line 4. | | | | | |
| | Remaining underdistributions for years prior to 2023, if | | | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greater | | | | | |
| | than zero, explain in Part VI. See instructions. | | | | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h | | | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | | | |
| | Part VI. See instructions. | | | | | |
| 7 | Excess distributions carryover to 2024. Add lines 3j | | | | | |
| | and 4c. | | | | | |
| 8 | Breakdown of line 7: | | | | | |
| | Excess from 2019 | | | | | |
| | Excess from 2020 | | | | | |
| | Excess from 2021 | | | | | |
| | Excess from 2022 | | | | | |
| | Excess from 2023 | | | | | |

CITIZEN UNIVERSITY

Schedule A (Form 990) 2023

46-4270721

| Schedule A (Form 990) 2023 CITIZEN UNIVERSITY Part VI Supplemental Information. Provide the explanations required by Part II, line 10: Part II, line 11: | 46-4270721 | Page 8 |
|---|---|----------------|
| Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lir line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; F Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any ad | nes 1 and 2; Part IV, Sectio Part V, Section B, line 1e; P | n C, art V, |
| (See instructions.) | | |
| CHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME: | | |
| IISCELLANEOUS | | |
| 2019 AMOUNT: \$ 4,896. | | |
| 2020 AMOUNT: \$ 500. | | |
| 2023 AMOUNT: \$ 2,613. | | |
| REDIT CARD REWARDS | | |
| 2020 AMOUNT: \$ 462. | | |
| 2021 AMOUNT: \$ 2,058. | | |
| 2022 AMOUNT: \$ 5,679. | | |
| 2023 AMOUNT: \$ 5,083. | | |
| SECURITY DEPOSIT REFUND | | |
| 2020 AMOUNT: \$ 3,700. | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

46-4270721

CITIZEN UNIVERSITY

| Organization type (check or | Ji ganization type (check one). | | | | | | |
|-----------------------------|--|--|--|--|--|--|--|
| Filers of: | Section: | | | | | | |
| Form 990 or 990-EZ | X 501(c)(³) (enter number) organization | | | | | | |
| | 4947(a)(1) nonexempt charitable trust not treated as a private foundation | | | | | | |
| | 527 political organization | | | | | | |
| Form 990-PF | 501(c)(3) exempt private foundation | | | | | | |
| | 4947(a)(1) nonexempt charitable trust treated as a private foundation | | | | | | |
| | 501(c)(3) taxable private 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

Schedule B

Department of the Treasury

Internal Revenue Service Name of the organization

(Form 990)

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 for an *exclusively* set in the set of the set of the parts unless to the set of the

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) (2023) | | Page 2 |
|------------|--|-----------------------------|--|
| Name of o | rganization | Er | nployer identification number |
| CITIZEN | UNIVERSITY | | 46-4270721 |
| 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 | | \$300,000 | Person X Payroll Image: Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 2 | | \$200,000 | Person X Payroll Image: Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 3 | | \$150,00 | Person X Payroll Image: Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |

| ame of or | ganization | E | mployer identification numb |
|------------------------------|--|---|-----------------------------|
| TIZEN | UNIVERSITY | | 46-4270721 |
| Part II | Noncash Property (see instructions). Use duplicate copies of P | art 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 |
| | | \$ | _ |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | _ |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | _ |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | _\$ | |

Schedule B (Form 990) (2023)

| Schedule | B (Form 990) (2023) | | Page 4 | | | | | |
|---------------------------|--|--|---|--|--|--|--|--|
| Name of o | organization | | Employer identification number | | | | | |
| CITIZEN | UNIVERSITY | | 46-4270721 | | | | | |
| Part III | Exclusively religious, charitable, etc., contribut | | ction 501(c)(7), (8), or (10) that total more than \$1,000 for the year | | | | | |
| | from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious, | a) through (e) and the following line enti- charitable, etc., contributions of \$1,000 or I | ry. For organizations ess for the year. (Enter this info. once.) | | | | | |
| | Use duplicate copies of Part III if additional | space is needed. | 1 | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | (e) Transfer of gif | t | | | | | |
| | Transferee's name, address, a | 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 | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | (e) Transfer of gift | | | | | | | |
| | Transferee's name, address, a | and ZIP + 4 | Relationship of transferor to transferee | | | | | |
| | | | | | | | | |
| (-) N- | | | | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | | | |
| | | | | | | | | |
| | | (e) Transfer of gif | | | | | | |
| | Transferee's name, address, a | 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 | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | (e) Transfer of gif | t | | | | | |
| | Transferee's name, address, a | and ZIP + 4 | Relationship of transferor to transferee | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Department of the Treasury Internal Revenue Service

| (Form | 990) |
|-------|------|
|-------|------|

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 for instructions and the latest information.

| OMB No. 1545-0047 |
|-------------------|
| იიიი |
| 2023 |
| Open to Public |
| Inspection |

| Nam | of the organization CITIZEN UNIVERSITY | | Employer identification number 46-4270721 |
|-------------------|--|--|---|
| Par | | ed Funds or Other Similar Funds | |
| ı aı | organization answered "Yes" on Form 990, Part IV, li | | Complete il the |
| | | (a) Donor advised funds | (b) Funds and other accounts |
| 4 | Total number at and of year | ., | |
| 1 | Total number at end of year | | |
| 2 3 | Aggregate value of contributions to (during year) | | |
| 4 | Aggregate value of grants from (during year) Aggregate value at end of year | | |
| - 5 | Did the organization inform all donors and donor advisors in | | od funds |
| 5 | are the organization's property, subject to the organization's | - | |
| 6 | Did the organization inform all grantees, donors, and donor | | |
| 0 | for charitable purposes and not for the benefit of the donor | | |
| | | | |
| Par | t II Conservation Easements. Complete if the o | progenization answered "Yes" on Form 990 | Part IV line 7 |
| | Purpose(s) of conservation easements held by the organiza | | |
| • | Preservation of land for public use (for example, recre | | f a historically important land area |
| | Protection of natural habitat | | f a certified historic structure |
| | Preservation of open space | | |
| 2 | Complete lines 2a through 2d if the organization held a qua | lified conservation contribution in the form | of a conservation easement on the last |
| - | day of the tax year. | | Held at the End of the Tax Ye |
| а | | | 2a |
| b | | | |
| c | Number of conservation easements on a certified historic st | | |
| | Number of conservation easements included on line 2c acq | | |
| | on a historic structure listed in the National Register | | 2d |
| 3 | Number of conservation easements modified, transferred, re | | |
| - | year | | |
| 4 | Number of states where property subject to conservation ea | asement is located | |
| 5 | Does the organization have a written policy regarding the policy | | |
| | violations, and enforcement of the conservation easements | | Yes |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting | | |
| | | | |
| 7 | Amount of expenses incurred in monitoring, inspecting, har | ndling of violations, and enforcing conserva | tion easements during the year |
| | | | |
| 8 | Does each conservation easement reported on line 2d abov | ve satisfy the requirements of section 170(h |)(4)(B)(i) |
| | and section 170(h)(4)(B)(ii)? | | Yes 🗌 N |
| 9 | In Part XIII, describe how the organization reports conservation | | |
| | balance sheet, and include, if applicable, the text of the foo | tnote to the organization's financial stateme | ents that describes the |
| | organization's accounting for conservation easements. | | |
| Par | t III Organizations Maintaining Collections of | of Art, Historical Treasures, or Ot | her Similar Assets. |
| | Complete if the organization answered "Yes" on For | m 990, Part IV, line 8. | |
| 1a | If the organization elected, as permitted under FASB ASC 9 | 958, not to report in its revenue statement a | nd balance sheet works |
| | of art, historical treasures, or other similar assets held for pu | ublic exhibition, education, or research in fu | irtherance of public |
| | service, provide in Part XIII the text of the footnote to its fina | ancial statements that describes these item | IS. |
| b | If the organization elected, as permitted under FASB ASC 9 | 958, to report in its revenue statement and t | palance sheet works of |
| | art, historical treasures, or other similar assets held for publ | ic exhibition, education, or research in furth | nerance of public service, |
| | provide the following amounts relating to these items. | | |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | \$ |
| | | | |
| 2 | If the organization received or held works of art, historical tr | easures, or other similar assets for financia | l gain, provide |
| | the following amounts required to be reported under FASB | ASC 958 relating to these items: | |
| а | Revenue included on Form 990, Part VIII, line 1 | | \$ |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 332051 09-28-23

\$

| Sche | dule D (Form 990) 2023 CITIZEN UNIV | | | | | | | 46-427 | | Pa | _{age} 2 |
|------|--|------------------------|--------------|--------------------|---------------|----------------|-----------|--------------|----------|-------|------------------|
| Par | t III Organizations Maintaining Co | ollections of Art, | Histe | orical Tre | asures, or | Other S | Similar | · Assets | (contin | ued) | |
| 3 | Using the organization's acquisition, accession | n, and other records, | check | any of the f | ollowing that | make sign | ificant u | ise of its | | | |
| | collection items (check all that apply). | | | | | | | | | | |
| а | Public exhibition | d | | Loan or excl | hange progra | m | | | | | |
| b | Scholarly research | е | | Other | | | | | | | |
| с | Preservation for future generations | | | | | | | | | | |
| 4 | Provide a description of the organization's col | lections and explain I | how th | ey further th | e organizatio | n's exemp | t purpos | se in Part | XIII. | | |
| 5 | During the year, did the organization solicit or | | | | | | | | | | |
| | to be sold to raise funds rather than to be mai | | | | | | | | Yes | | No |
| Par | t IV Escrow and Custodial Arrang | | | | | | | Part IV, lii | ne 9, or | | |
| | reported an amount on Form 990, Part | X, line 21. | | - | | | | | | | |
| 1a | Is the organization an agent, trustee, custodia | n, or other intermedia | ary for | contribution | s or other as | sets not in | cluded | | | | |
| | on Form 990, Part X? | | | | | | | | Yes | | No |
| b | If "Yes," explain the arrangement in Part XIII a | | | | | | | | | | |
| | | | | | | | | | Amount | | |
| с | Beginning balance | | | | | | 1c | | | | |
| | Additions during the year | | | | | | 1d | | | | |
| | Distributions during the year | | | | | | 1e | | | | |
| f | Ending balance | | | | | | 1f | | | | |
| 2a | Did the organization include an amount on Fo | | | | | | ? | | Yes | | No |
| b | If "Yes," explain the arrangement in Part XIII. C | Check here if the expl | lanatio | n has been j | provided in P | art XIII . | | | | | |
| Par | T V Endowment Funds Complete if t | he organization answ | vered " | Yes" on For | m 990, Part I | V, line 10. | | | | | |
| | | (a) Current year | (b) P | rior year | (c) Two year | s back (d |) Three y | ears back | (e) Four | years | back |
| 1a | Beginning of year balance | | | | | | | | | | |
| b | Contributions | | | | | | | | | | |
| с | Net investment earnings, gains, and losses | | | | | | | | | | |
| d | Grants or scholarships | | | | | | | | | | |
| е | Other expenditures for facilities | | | | | | | | | | |
| | and programs | | | | | | | | | | |
| f | Administrative expenses | | | | | | | | | | |
| g | End of year balance | | | | | | | | | | |
| 2 | Provide the estimated percentage of the curre | nt year end balance (| (line 1g | g, column (a) |) held as: | | | | | | |
| а | Board designated or quasi-endowment | | % | | | | | | | | |
| b | Permanent endowment | % | | | | | | | | | |
| с | Term endowment9 | 6 | | | | | | | | | |
| | The percentages on lines 2a, 2b, and 2c shou | ld equal 100%. | | | | | | | | | |
| 3a | Are there endowment funds not in the posses | sion of the organizati | on tha | t are held an | nd administer | ed for the | | | _ | | |
| | organization by: | | | | | | | | | Yes | No |
| | (i) Unrelated organizations? | | | | | | | | 3a(i) | | |
| | | | | | | | | | 3a(ii) | | |
| b | If "Yes" on line 3a(ii), are the related organization | ons listed as required | d on So | chedule R? | | | | | 3b | | |
| 4 | Describe in Part XIII the intended uses of the o | organization's endow | ment f | unds. | | | | | | | |
| Par | t VI Land, Buildings, and Equipme | | | | | | | | | | |
| | Complete if the organization answered | "Yes" on Form 990, | Part IV | , line 11a. S | ee Form 990, | Part X, lin | e 10. | | | | |
| | Description of property | (a) Cost or oth | | (b) Cost | or other | (c) Acc | umulate | d | (d) Book | value | е |
| | | basis (investme | ent) | basis | (other) | depre | eciation | | | | |
| 1a | Land | | | | | | | | | | |
| | Buildings | | | | | | | | | | |
| с | Leasehold improvements | | | | | | | | | | |
| d | Equipment | | | | 18,965. | | 6, | 958. | | 12, | 007. |
| е | Other | | | | | | | | | | |
| Tota | I . Add lines 1a through 1e. <i>(Column (d) must eq</i> | ual Form 990, Part X, | line 1 | 0c <u>.</u> column | <u>(B))</u> | | | | | 12, | 007. |
| | | | | | | | : | Schedule | D (Form | 990) | 2023 |

| (A) | | | | |
|--------------|---|----------------------------|--|-----------------|
| (B) | | | | |
| (C) | | | | |
| (D) | | | | |
| (E) | | | | |
| (F) | | | | |
| (G) | | | | |
| (H) | | | | |
| Total. (Col. | (b) must equal Form 990, Part X, line 12, col. (B)) | | | |
| Part VI | II 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 marke |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| | (b) must equal Form 990, Part X, line 13, col. (B)) | | | |
| Part IX | | • | | |
| | Complete if the organization answered "Yes" | on Form 990, Part IV, line | 11d. See Form 990, Part X, line 15. | |
| | (a) | Description | | (b) Book |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| | lumn (b) must equal Form 990, Part X, line 15, co | <i>L (</i> B)) | | |
| Part X | Other Liabilities | η. (D)) | | |
| | 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 |
| | ederal income taxes | | | |
| | PERATING LEASE LIABILITY | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| | lumn (b) must equal Form 990, Part X, line 25, co | | | |
| | ty for uncertain tax positions. In Part XIII, provide | | | |
| organi | zation's liability for uncertain tax positions under | FASB ASC 740. Check he | ere if the text of the footnote has been pro | vided in Part) |

led in Part XIII Schedule D (Form 990) 2023

26,095.

26,095.

CITIZEN UNIVERSITY Schedule D (Form 990) 2023

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total (Col (b) must equal Form 000 Part V line 12 col (B)) | | |

| (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) | | |
| otal (Col (h) must equal Form 990 Part X line 13 col (B)) | | |

| (a) Description | (b) Book value |
|---|----------------|
| 1) | |
| 2) | |
| 3) | |
| 4) | |
| 5) | |
| 6) | |
| 7) | |
| 8) | |
| 9) | |
| al. (Column (b) must equal Form 990, Part X, line 15, col. (B)) | |
| Int 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. | |
| (a) Description of liability | (b) Book value |
| | |

| investments - Other Securities | Investments - | Other | Securities | |
|--------------------------------|---------------|-------|------------|--|
|--------------------------------|---------------|-------|------------|--|

Part VII

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

| Sche | dule D (Form 990) 2023 CITIZEN UNIVERSITY | 46 - 4270721 | Page 4 |
|------|--|--------------|---------------|
| Pa | t XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Retu | urn | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | | |
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 785,206. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| а | Net unrealized gains (losses) on investments 2a14. | | |
| b | Donated services and use of facilities | | |
| с | Recoveries of prior year grants | | |
| d | Other (Describe in Part XIII.) 2d | | |
| е | Add lines 2a through 2d | 2e | -14. |
| 3 | Subtract line 2e from line 1 | 3 | 785,220. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b 4a | | |
| b | Other (Describe in Part XIII.) 4b | | |
| с | | 4c | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.) | 5 | 785,220. |
| Pa | t XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Re | eturn | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | | |
| 1 | Total expenses and losses per audited financial statements | 1 2 | 2,136,086. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| а | Donated services and use of facilities | | |
| b | Prior year adjustments 2b | | |
| с | Other losses 2c | | |
| d | Other (Describe in Part XIII.) 2d | | |
| е | Add lines 2a through 2d | 2e | 0. |
| 3 | Subtract line 2e from line 1 | 3 2 | 2,136,086. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b 4a | | |
| b | Other (Describe in Part XIII.) | | |
| с | | 4c | 0. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 2 | 2,136,086. |
| Pa | t XIII Supplemental Information | | |

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

| SCHEDULE I | | G | arants and Oth | ner Assistan | ce to Organ | izations, | | OMB No. 1545-0047 |
|--|---|--------------------|------------------------------------|-----------------------------|--|---|---------------------------------------|---------------------------------------|
| (Form 990) | | | vernments, ar | | | | | 2023 |
| Description of the Treeser | | Compl | ete if the organizatio | Attach to Forn | | rt IV, line 21 or 22. | | Open to Public |
| Department of the Treasury Internal Revenue Service | | | Go to www.irs | s.gov/Form990 for | | ation. | | Inspection |
| Name of the organizati | on | | | 5 | | | | Employer identification number |
| | CITIZEN UNIVER | RSITY | | | | | | 46-4270721 |
| Part I General Ir | nformation on Grants a | nd Assistance | | | | | | |
| - | zation maintain records t ward the grants or assis | | - | | | - | | |
| | IV the organization's pro | | | | | | | |
| | d Other Assistance to I | | | | | anization answered "Y | es" on Form 990, Par | IV, line 21, for any |
| recipient ti | hat received more than \$ | 5,000. Part II can | | 1 | ed. | (f) Method of | | |
| ., | Idress of organization vernment | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
| | | | | | | | | |
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| | | | | | | | | |

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

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

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

LHA

Schedule I (Form 990) 2023

CITIZEN UNIVERSITY

46-4270721

Page 2

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 |
|---------------------------------|--------------------------|---------------------------------|---------------------------------------|---|---------------------------------------|
| | | | | | |
| ROGRAM SUPPORT GRANTS | 47 | 15,376. | 0. | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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:

CITIZEN UNIVERSITY MAINTAINS SCHOLARSHIP RECORDS. FELLOWS WITHIN THE CIVIC

SATURDAY FELLOWSHIP MAY RECEIVE FUNDS TO SUPPORT THE FACILITATION OF A

HOSTED GATHERING; MENTORS WITHIN THE CITIZEN REDEFINED PROGRAM MAY RECEIVE

FUNDS TO SUPPORT THE FACILITATION OF EXECUTING THE CURRICULUM; MEMBERS OF

THE NATIONAL COLLABORATORY MAY RECEIVE A TRAVEL STIPEND TO SUPPORT

COLLABORATORY ATTENDANCE. IN ALL CASES SCHOLARSHIPS ARE BASED ON REQUEST,

DEMONSTRATED NEED, AND PROGRAM BUDGET.

| sc | HEDULE J | Compensation Information | | OMB No. 1 | 545-004 | 47 |
|-----|------------------------|---|-----------------------|-------------|----------------|----------|
| (Fo | rm 990) | For certain Officers, Directors, Trustees, Key Employees, and Highest | | 20 | 22 | 2 |
| | | Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23. | | ΖU | ΖJ |) |
| | tment of the Treasury | Attach to Form 990. | | Open to | | ic |
| - | al Revenue Service | Go to www.irs.gov/Form990 for instructions and the latest information. | Employerid | Inspe | | |
| man | e of the organizatior | CITIZEN UNIVERSITY | Employer ide 46-42 | | on nui | nper |
| Pa | rt I Question | s Regarding Compensation | 40-42 | 70721 | | |
| | att Question | | | | Yes | No |
| 1a | Check the appropri | ate box(es) if the organization provided any of the following to or for a person listed on Form | 990 | | Tes | NO |
| | | line 1a. Complete Part III to provide any relevant information regarding these items. | 550, | | | |
| | First-class or c | | naluse | | | |
| | Travel for com | , i i i i i i i i i i i i i i i i i i i | | | | |
| | | ation and gross-up payments | | | | |
| | | spending account Personal services (such as maid, chauffe | | | | |
| | | | | | | |
| b | If any of the boxes | on line 1a are checked, did the organization follow a written policy regarding payment or | | | | |
| | reimbursement or p | rovision of all of the expenses described above? If "No," complete Part III to explain | | 1b | | |
| 2 | | n require substantiation prior to reimbursing or allowing expenses incurred by all directors, | | | | |
| | | rs, including the CEO/Executive Director, regarding the items checked on line 1a? | | 2 | | |
| | | | | | | |
| 3 | Indicate which, if ar | ny, of the following the organization used to establish the compensation of the organization's | ; | | | |
| | CEO/Executive Dire | ctor. Check all that apply. Do not check any boxes for methods used by a related organizati | on to | | | |
| | establish compensa | ation of the CEO/Executive Director, but explain in Part III. | | | | |
| | X Compensation | committee Written employment contract | | | | |
| | Independent c | ompensation consultant Compensation survey or study | | | | |
| | Form 990 of o | ther organizations | ommittee | | | |
| | | | | | | |
| 4 | During the year, did | any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | | |
| | organization or a re | . | | | | |
| а | | e payment or change-of-control payment? | | | | X |
| b | - | eive payment from a supplemental nonqualified retirement plan? | | | | X |
| С | • | eive payment from an equity-based compensation arrangement? | | . 4c | | X |
| | If "Yes" to any of lir | es 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | | |
| | Only an allow FO (| | | | | |
| - | |)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | | |
| 5 | | on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | 11 | | | |
| а | contingent on the re | | | 5a | | x |
| | | ation? | | 5b | | x |
| U | | ation? | | 55 | | <u> </u> |
| 6 | | on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | n | | | |
| Ŭ | contingent on the n | | | | | |
| а | - | | | 6a | | x |
| b | Any related organiz | ation? | | 6b | | x |
| - | | r 6b, describe in Part III. | | | | |
| 7 | | n Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | 5 | | | |
| | | les 5 and 6? If "Yes," describe in Part III | | 7 | | x |
| 8 | | reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | | | | |
| | | | | . 8 | | x |
| 9 | | d the organization also follow the rebuttable presumption procedure described in | | | | |
| | Regulations section | | <u></u> | 9 | | |
| For | | on Act Notice, see the Instructions for Form 990. | | le J (Forn | n 990) | 2023 |

46-4270721

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

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

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

| | | (B) Breakdown of W | /-2 and/or 1099-MIS0 compensation | C and/or 1099-NEC | other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | in column (B) |
|-------------------------|-------------|--------------------------|---|---|----------------|-------------------------|------------------------------------|---|
| (A) Name and Title | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 |
| (1) ERIC LIU | (i) | 139,471. | 0. | 0. | 0. | 14,579. | 154,050. | 0. |
| CHIEF EXECUTIVE OFFICER | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

Part III Supplemental Information

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

Schedule J (Form 990) 2023

SCHEDULE O (Form 990)

Department of the Treasury

Name of the organization

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 for the latest information.



Employer identification number 46-4270721

CITIZEN UNIVERSITY

FORM 990, PART I, LINE 6:

SEVEN UNCOMPENSATED BOARD MEMBERS; REMAINING VOLUNTEERS REPRESENT

INDIVIDUALS WHO HOST VENUES OR ASSIST WITH ARRANGEMENTS FOR PERIODIC

EVENTS OF THE ORGANIZATION.

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

REALIZE THE COUNTRY WE KNOW IS POSSIBLE: A MASS, MULTIRACIAL DEMOCRATIC

REPUBLIC THAT WORKS. A SOCIETY WITH HEALTHY, RESPONSIVE INSTITUTIONS

WHERE EVERY PERSON FEELS REPRESENTED AND KNOWS HOW TO CONTRIBUTE. A

SOCIETY WHERE WE SHARE RESPONSIBILITY FOR STRENGTHENING COMMUNITY AND

COUNTRY BY RECKONING WITH OUR PAST AND RECOMMITTING TO EACH OTHER. WE

DO THIS BY EQUIPPING AND SUPPORTING CIVIC CATALYSTS AROUND THE COUNTRY

TO CREATE INVITATIONS, EXPERIENCES, AND GATHERINGS THAT BRING PEOPLE

TOGETHER TO PRACTICE CITIZENSHIP AND TO BUILD UP THEIR CIVIC SKILLS AND

COMMITMENTS.

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

THE NATIONAL CIVIC COLLABORATORY IS A NATIONAL MUTUAL AID SOCIETY AND

PROJECT INCUBATOR FOR HUNDREDS OF THE COUNTRY'S MOST INNOVATIVE CIVIC

PRACTITIONERS AND CATALYSTS FROM ACROSS THE POLITICAL SPECTRUM. AT OUR

MEETINGS HELD IN CITIES AROUND THE US, INNOVATORS EXPERIMENT AND TEST

NEW IDEAS, SHARE CUTTING-EDGE PROJECTS, AND FORM NORMS OF COLLABORATION

AS THEY SUPPORT ONE ANOTHER IN THEIR WORK. WE HAVE MEMBERS FROM ACROSS

THE POLITICAL SPECTRUM AND MANY DOMAINS: IMMIGRANT RIGHTS, VETERAN'S

ADVOCACY, CIVICS EDUCATION, VOTING REFORM, TECH IN GOVERNMENT, ARTS AND

CULTURE, WORKER ORGANIZING, CORPORATE CITIZENSHIP, AND MORE, THIS GROUP

| Name of the organization | Employer identification number |
|---|--------------------------------|
| CITIZEN UNIVERSITY | 46-4270721 |
| EETS QUARTERLY TO SUPPORT EACH OTHER NOT JUST WITH IDEAS OR FEEDBACK, | |
| BUT TO PROVIDE TRUE COMMITMENTS OF HELP AND SUPPORT TO GET A SLATE OF | |
| NATIONAL PROJECTS AND INITIATIVES OFF THE GROUND. | |
| EXPENSES \$ 216,337. INCLUDING GRANTS OF \$ 2,916. REVENUE \$ 0. | |
| BUILDING ON THE SUCCESS OF OUR NATIONAL-SCALE CIVIC COLLABORATORY | |
| ODEL, WE HAVE BEGUN WORKING WITH LOCAL LEADERS TO CREATE THESE MUTUAL | |
| AID NETWORKS IN CITIES ACROSS THE US. THE COLLABORATORY APPROACH | |
| PROVIDES A SCALED FRAMEWORK FOR PRACTICING MUTUAL AID IN SUPPORT OF | |
| IVIC ACTION. LOCAL CIVIC COLLABORATORIES ARE A PLACE WHERE PEOPLE CAN | |
| CONNECT ACROSS IDENTITIES AND ISSUE AREAS, CIRCULATE POWER AND | |
| RESOURCES, AND BE INSPIRED AND RENEWED BY OTHER CIVIC PRACTITIONERS | |
| PUSHING FOR TRANSFORMATIVE CHANGE. | |
| EXPENSES \$ 252,352. INCLUDING GRANTS OF \$ 2,323. REVENUE \$ 0. | |
| FORM 990, PART VI, SECTION A, LINE 2: | |
| RIC LIU AND JENA CANE HAVE A FAMILY RELATIONSHIP. | |
| FORM 990, PART VI, SECTION A, LINE 4: | |
| THE BYLAWS WERE UPDATED TO REQUIRE BOARD MEMBERS TO HAVE STAGGERED | |
| THREE-YEAR TERMS OF SERVICES. | |
| | |
| FORM 990, PART VI, SECTION B, LINE 11B: | |

The 990 is reviewed by the executive staff, by the ceo, the board

TREASURER, AND IS MADE AVAILABLE FOR REVIEW BY THE ENTIRE BOARD OF

DIRECTORS.

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

| M 990, PART VI, SECTION B, LINE 15: | Employer identification number 46-4270721 |
|--|--|
| ECONFLICT OF INTEREST POLICY COVERS THE ENTIRE BOARD OF DIRECTORS. ECTORS AND OFFICERS SHALL DISCLOSE TO THE BOARD ANY FINANCIAL INTEREST CH THE DIRECTOR OR OFFICER DIRECTLY OR INDIRECTLY HAS IN ANY PERSON OR TITY WHICH IS A PARTY TO A TRANSACTION UNDER CONSIDERATION BY THE BOARD. FLICTS OF INTEREST ARE DISCLOSED IN MEETINGS OF THE BOARD AND DISCUSSED THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | 40-4270721 |
| ECTORS AND OFFICERS SHALL DISCLOSE TO THE BOARD ANY FINANCIAL INTEREST CH THE DIRECTOR OR OFFICER DIRECTLY OR INDIRECTLY HAS IN ANY PERSON OR ITY WHICH IS A PARTY TO A TRANSACTION UNDER CONSIDERATION BY THE BOARD. FLICTS OF INTEREST ARE DISCLOSED IN MEETINGS OF THE BOARD AND DISCUSSED THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| ECTORS AND OFFICERS SHALL DISCLOSE TO THE BOARD ANY FINANCIAL INTEREST CH THE DIRECTOR OR OFFICER DIRECTLY OR INDIRECTLY HAS IN ANY PERSON OR ITY WHICH IS A PARTY TO A TRANSACTION UNDER CONSIDERATION BY THE BOARD. FLICTS OF INTEREST ARE DISCLOSED IN MEETINGS OF THE BOARD AND DISCUSSED THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| CH THE DIRECTOR OR OFFICER DIRECTLY OR INDIRECTLY HAS IN ANY PERSON OR TITY WHICH IS A PARTY TO A TRANSACTION UNDER CONSIDERATION BY THE BOARD. FLICTS OF INTEREST ARE DISCLOSED IN MEETINGS OF THE BOARD AND DISCUSSED THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| TTY WHICH IS A PARTY TO A TRANSACTION UNDER CONSIDERATION BY THE BOARD. FLICTS OF INTEREST ARE DISCLOSED IN MEETINGS OF THE BOARD AND DISCUSSED THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| TTY WHICH IS A PARTY TO A TRANSACTION UNDER CONSIDERATION BY THE BOARD. FLICTS OF INTEREST ARE DISCLOSED IN MEETINGS OF THE BOARD AND DISCUSSED THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| FLICTS OF INTEREST ARE DISCLOSED IN MEETINGS OF THE BOARD AND DISCUSSED THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| FLICTS OF INTEREST ARE DISCLOSED IN MEETINGS OF THE BOARD AND DISCUSSED THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| THEY PERTAIN TO DECISION MAKING. OFFICERS WHO ARE IN CONFLICT OF EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
| EREST RECUSE THEMSELVES IN DECISION MAKING PERTAINING TO THOSE ITEMS. | |
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| M 990, PART VI, SECTION B, LINE 15: | |
| M 990, PART VI, SECTION B, LINE 15: | |
| M 990, PART VI, SECTION B, LINE 15: | |
| | |
| | |
| ORGANIZATION RESEARCHED COMPARATIVE DATA AND CONSULTS SIMILAR | |
| ANIZATIONS FOR THE CEO, EXECUTIVE STAFF, AND OTHER STAFF. THE LAST | |
| ······ | |
| PENSATION REVIEW FOR THESE POSITIONS OCCURRED IN THE SPRING OF 2024. | |
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| M 990, PART VI, SECTION C, LINE 19: | |
| | |
| IZEN UNIVERSITY MAKES GOVERNING DOCUMENTS, FINANCIAL DOCUMENTS, POLICIES | |
| FORM 990 AVAILABLE UPON REQUEST AND ON ITS WEBSITE. | |
| TOTA 330 AVAILABLE OFON REQUEST AND ON 115 WEBSITE. | |
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