



Maier Markey & Justic LLP

Certified Public Accountants and Consultants

CITIZENS UNION OF THE CITY OF NEW YORK
299 BROADWAY SUITE 700
NEW YORK, NY 10007

Enclosed are the original and one copy of your income tax returns for the period ended December 31, 2014 for:

CITIZENS UNION OF THE CITY OF NEW YORK as follows...

- 2014 990 - Return of Organization Exempt from Income Tax
- 2014 Schedule B - Schedule of Contributors
- 2014 Schedule C - Political Campaign and Lobbying Activities
- 2014 Schedule D - Supplemental Financial Statements
- 2014 Schedule G - Supplemental Info. Regarding Fundraising/Gaming
- 2014 Schedule J - Compensation Information
- 2014 Schedule O - Supplemental Information to Form 990 or 990EZ
- 2014 Schedule R - Related Organizations and Unrelated Partnerships
- 2014 8879-EO - IRS e-file Signature Authorization
- 2014 New York Form 500 - Annual Financial Report

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

Very truly yours,

Maier, Markey & Justic LLP



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Certified Public Accountants and Consultants

Instructions for filing
CITIZENS UNION OF THE CITY OF NEW YORK
Form 8879-EO - IRS E-file Signature Authorization
for the period ended December 31, 2014

Signature...

The original IRS e-file Signature Authorization form should be signed (use full name) and dated by the taxpayer.

Filing...

Return your signed Form 8879-EO to:

MAIER MARKEY & JUSTIC LLP
222 BLOOMINGDALE ROAD, STE 400
WHITE PLAINS NY 10605

Payment of tax...

No payment of tax is required.

Form 8879-EO serves as a replacement for your signature that would be affixed to form 990 if you paper filed your return. Please DO NOT separately file form 990 with the Internal Revenue Service. Doing so will delay the processing of your return.

We must receive your signed form before we can electronically transmit your return which is due on November 16, 2015. We would appreciate your returning this form as soon as possible as this will expedite the processing of your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance, which may occur after the due date of your return.

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2014, or fiscal year beginning _____, 2014, and ending _____, 20____

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

2014

Department of the Treasury
Internal Revenue Service

Name and title of officer

Employer identification number

CITIZENS UNION OF THE CITY OF NEW YORK

13-4997570

Name and title of officer

RICHARD DADEY, EXECUTIVE DIRECTOR

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

- 1a Form 990 check here ▶ b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . 1b 356,932.
- 2a Form 990-EZ check here ▶ b Total revenue, if any (Form 990-EZ, line 9) 2b _____
- 3a Form 1120-POL check here ▶ b Total tax (Form 1120-POL, line 22) 3b _____
- 4a Form 990-PF check here ▶ b Tax based on Investment Income (Form 990-PF, Part VI, line 5). 4b _____
- 5a Form 8868 check here ▶ b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) 5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize MAIER MARKEY & JUSTIC LLP to enter my PIN

6	3	9	2	1
---	---	---	---	---

 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ *Richard Dadey* Date ▶ 11/3/15

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

1	3	5	5	1	3	6	3	9	2	1
---	---	---	---	---	---	---	---	---	---	---

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ *Bharati Gupta* Date ▶ 11/5/15

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Return of Organization Exempt From Income Tax

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

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

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning **2014**, and ending **20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CITIZENS UNION OF THE CITY OF NEW YORK			D Employer identification number 13-4997570	
	Doing business as			E Telephone number (212) 227-0342	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 299 BROADWAY SUITE 700				
	City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10007			G Gross receipts \$ 410,055. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
F Name and address of principal officer:					
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
J Website: ▶ WWW.CITIZENSUNION.ORG H(c) Group exemption number ▶					
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1897 M State of legal domicile: NY					

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>INDEPENDENT, NONPARTISAN, CIVIC ORG. OF MEMBERS WHO PROMOTE GOOD GOVERNMENT AND ADVANCE POLITICAL REFORM IN THE CITY AND STATE OF NY.</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	54.		
	4	54.		
	5	11.		
	6	95.		
	7a	0		
7b	0			
Revenue			Prior Year	Current Year
	8	372,770.	376,547.	
	9	0	0	
	10	787.	1,672.	
	11	-21,433.	-21,287.	
	12	352,124.	356,932.	
Expenses	13	0	0	
	14	0	0	
	15	210,618.	183,023.	
	16a	25,553.	24,836.	
	b	59,668.		
	17	113,415.	151,273.	
	18	349,586.	359,132.	
	19	2,538.	-2,200.	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	265,997.	259,008.	
	21	39,856.	34,329.	
22	226,141.	224,679.		

Part II Signature Block

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

Sign Here	▶ Signature of officer	Date
	▶ Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name <i>Blampy Carter</i>	Preparer's signature	Date 11/5/15	Check <input type="checkbox"/> if self-employed	PTIN P00943421
	Firm's name ▶ MAIER MARKEY & JUSTIC LLP			Firm's EIN ▶ 13-3539062	
	Firm's address ▶ 222 BLOOMINGDALE ROAD, STE 400 WHITE PLAINS, NY 10605			Phone no. 914-644-9200	

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2014)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

ATTACHMENT 1

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 268,764. including grants of \$) (Revenue \$)

ATTACHMENT 2 - See Schedule O

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

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

4e Total program service expenses 268,764.

Part 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.		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
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.	X	
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.		
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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.	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.		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.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	X	
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.		X
c Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		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.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	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.	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.	X	
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.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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.		X
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.		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.		X
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).	X	
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.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X
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? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
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? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes questions about Form 1096, Form W-2G, backup withholding, Form W-3, unrelated business income, foreign accounts, prohibited tax shelter transactions, and contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (54), 1b (54), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:

CITIZENS UNION OF THE CITY OF NY 299 BROADWAY NEW YORK, NY 10007 212-227-0342

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PETER J W SHERWIN CHAIRMAN OF THE BOARD	1.00 1.00	X		X				0	0	0
(2) GENA LOVETT TREASURER	.50 .50	X		X				0	0	0
(3) RICHARD BRIFFAULT VICE CHAIRMAN	.50 0	X		X				0	0	0
(4) JOHN HORAN DIRECTOR	.50 0	X						0	0	0
(5) ALAN ROTHSTEIN CHAIR, STATE AFFAIRS COMMITTEE	.50 .50	X						0	0	0
(6) ROBERT ABRAMS DIRECTOR	.50 0	X						0	0	0
(7) NANCY BOWE CHAIR, NOMINATING COMMITTEE	.50 .50	X						0	0	0
(8) GERRARD P BUSHELL DIRECTOR	.50 .50	X						0	0	0
(9) CHRISTINA R DAVIS SECRETARY	.50 .50	X		X				0	0	0
(10) ALLAN H DOBRIN DIRECTOR	.50 0	X						0	0	0
(11) ROBERT M KAUFMAN DIRECTOR	.50 .50	X						0	0	0
(12) IAN L KELLEY ESQ DIRECTOR	.50 0	X						0	0	0
(13) ERIC S LEE DIRECTOR	.50 0	X						0	0	0
(14) HAROLD LEVY DIRECTOR	.50 0	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
15) OGDEN LEWIS DIRECTOR	.50 0	X					0	0	0	
16) MALCOLM MACKAY DIRECTOR	.50 0	X					0	0	0	
17) ANTHONY S MATTIA DIRECTOR	.50 0	X					0	0	0	
18) TOM OSTERMAN DIRECTOR	.50 0	X					0	0	0	
19) GAIL ERICKSON CHAIR, AUDIT COMMITTEE	.50 0	X					0	0	0	
20) ANUSHA RASALINGAM DIRECTOR	.50 0	X					0	0	0	
21) TORRANCE ROBINSON DIRECTOR	.50 0	X					0	0	0	
22) EDWARD C SWENSON DIRECTOR	.50 0	X					0	0	0	
23) LUIS GARDEN ACOSTA VICE CHAIRMAN	.50 0	X		X			0	0	0	
24) RANDY MASTRO DIRECTOR	.50 0	X					0	0	0	
25) KENNETH SEPLOW DIRECTOR	.50 0	X					0	0	0	
1b Sub-total							0	0	0	
c Total from continuation sheets to Part VII, Section A							55,050.	134,082.	20,181.	
d Total (add lines 1b and 1c)							55,050.	134,082.	20,181.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
26) ANTHONY SMITH DIRECTOR	.50 0	X					0	0	0	
27) HECTOR SOTO DIRECTOR	.50 0	X					0	0	0	
28) MARK FOGGIN DIRECTOR	.50 0	X					0	0	0	
29) JUDI RAPPOPORT BLITZER DIRECTOR	.50 .50	X					0	0	0	
30) GRACE LYU VOLCKHAUSEN DIRECTOR	.50 .50	X					0	0	0	
31) KENNETH AUSTIN DIRECTOR	.50 .50	X					0	0	0	
32) JOHN P AVLON CO-CHAIR, PROGRAM COMMITTEE	.50 0	X					0	0	0	
33) NICOLE GORDON DIRECTOR	.50 .50	X					0	0	0	
34) GEORGE KAUFMAN DIRECTOR	.50 .50	X					0	0	0	
35) MARC D NORMAN DIRECTOR	.50 .50	X					0	0	0	
36) LUIS REYES PHD DIRECTOR	.50 0	X					0	0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

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

Section B. Independent Contractors

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
37) GARY P NAFTALIS DIRECTOR	.50 0	X					0	0	0	
38) EDDIE BAUTISTA DIRECTOR	.50 0	X					0	0	0	
39) CURTIS COLE DIRECTOR	.50 0	X					0	0	0	
40) RICK SCHAFFER CO-CHAIR, MUNICIPAL AFFAIRS CO	.50 0	X					0	0	0	
41) GREGORY SILBERT DIRECTOR	.50 0	X					0	0	0	
42) MONICA AZARE DIRECTOR	.50 0	X					0	0	0	
43) TONY PEREZ CASSINO DIRECTOR	.50 0	X					0	0	0	
44) STEVEN M COHEN DIRECTOR	.50 0	X					0	0	0	
45) LORNA GOODMAN DIRECTOR	.50 0	X					0	0	0	
46) ESTER R FUCHS DIRECTOR	.50 0	X					0	0	0	
47) ANTHONY CROWELL DIRECTOR	.50 0	X					0	0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

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

Section B. Independent Contractors

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
48) JUANITA SCARLETT DIRECTOR	.50 .50	X					0	0	0	
49) JASON STEWART DIRECTOR	.50 0	X					0	0	0	
50) BARBARA FIFE DIRECTOR	.50 0	X					0	0	0	
51) MARJORIE B TIVEN DIRECTOR	.50 .50	X					0	0	0	
52) LINDSAY BOYLAN DIRECTOR	.50 0	X					0	0	0	
53) SHEKAR KRISHNAN DIRECTOR	.50 0	X					0	0	0	
54) ANTONIA MAGLIOCCO JR. DIRECTOR	.50 0	X					0	0	0	
55) RICHARD D DADEY EXECUTIVE DIRECTOR	15.00 25.00			X			55,050.	134,082.	20,181.	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 0

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	60,046.	45,731.	5,229.	9,086.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	97,855.	74,526.	8,521.	14,808.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,789.	2,124.	243.	422.
9 Other employee benefits	16,212.	12,346.	1,412.	2,454.
10 Payroll taxes	15,207.	11,582.	1,324.	2,301.
11 Fees for services (non-employees):				
a Management	0			
b Legal	0			
c Accounting	6,502.		6,502.	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17.	15,750.			15,750.
f Investment management fees	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	22,304.	22,045.	97.	162.
12 Advertising and promotion	31,254.	31,254.		
13 Office expenses	12,649.	6,908.	896.	4,845.
14 Information technology	0			
15 Royalties	0			
16 Occupancy	33,835.	25,715.	3,045.	5,075.
17 Travel	3,673.	3,418.	169.	86.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	205.	156.	19.	30.
23 Insurance	3,090.	2,348.	278.	464.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING & MAILING	18,258.	17,198.	79.	981.
b POSTAGE	7,252.	5,264.	195.	1,793.
c COMPUTER EXPENSE	5,486.	4,751.	56.	679.
d TELEPHONE	2,360.	1,979.	135.	246.
e All other expenses	4,405.	1,419.	2,500.	486.
25 Total functional expenses. Add lines 1 through 24e	359,132.	268,764.	30,700.	59,668.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0			

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	0	1	0
	2	Savings and temporary cash investments	167,096.	2	146,311.
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	21,601.	4	30,272.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	0
	9	Prepaid expenses and deferred charges	1,416.	9	3,377.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	13,419.	10a	
	b	Less: accumulated depreciation	13,215.	10b	
	11	Investments - publicly traded securities	75,475.	11	78,844.
	12	Investments - other securities. See Part IV, line 11	0	12	0
	13	Investments - program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
16	Total assets. Add lines 1 through 15 (must equal line 34)	265,997.	16	259,008.	
Liabilities	17	Accounts payable and accrued expenses	23,496.	17	22,175.
	18	Grants payable	0	18	0
	19	Deferred revenue	0	19	0
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	16,360.	25	12,154.
	26	Total liabilities. Add lines 17 through 25	39,856.	26	34,329.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	226,141.	27	224,679.
	28	Temporarily restricted net assets	0	28	0
	29	Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	226,141.	33	224,679.	
34	Total liabilities and net assets/fund balances	265,997.	34	259,008.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	356,932.
2	Total expenses (must equal Part IX, column (A), line 25)	2	359,132.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,200.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	226,141.
5	Net unrealized gains (losses) on investments	5	738.
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	224,679.

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Schedule of Contributors

2014

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

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

Name of the organization

CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number

13-4997570

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number
13-4997570**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	ANTHONY AND NANCY BOWE ----- 290 HICKS STREET ----- BROOKLYN, NY 11201 -----	\$ 7,250. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	JAMES F. CAPALINO ----- 233 BROADWAY, SUITE 710 ----- NEW YORK, NY 10279 -----	\$ 11,000. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ALEC CLOWES ----- 188 LUDLOW STREET, APT. 5J ----- NEW YORK, NY 10002 -----	\$ 5,100. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CURTIS COLE ----- 8 BETHUNE STREET ----- NEW YORK, NY 10014 -----	\$ 7,500. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CRAVATH, SWAINE, & MOORE LLP ----- 825 EIGHTH AVENUE ----- NEW YORK, NY 10019 -----	\$ 15,000. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	STEVEN EISENSTADT ----- 69 JORALEMON ST. ----- BROOKLYN, NY 11201 -----	\$ 5,000. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number
13-4997570**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	GAIL ERICKSON 138 COLUMBIA HEIGHTS BROOKLYN, NY 11201	\$ 5,175.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	PEGGY FARBER 315 WEST 106TH STREET, APT. 2B NEW YORK, NY 10025	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	SKADDEN ARPS MEAGHER & FLOM LLP FOUR TIMES SQUARE NEW YORK, NY 10036	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	LORNA GOODMAN 1115 FIFTH AVENUE, APT 12A NEW YORK, NY 10128	\$ 11,825.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	MICHELE HIRSHMAN 1285 AVENUE OF THE AMERICAS NEW YORK, NY 10019	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	GEORGE & MARIANA KAUFMAN 888 PARK AVENUE, APT. 12C NEW YORK, NY 10123	\$ 28,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number
13-4997570**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	ROBERT M KAUFMAN ELEVEN TIMES SQUARE NEW YORK, NY 10036	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	TOYOTA MOTOR SALES 19001 SOUTH WESTERN AVE - HQ12 TORRANCE, CA 90509	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	BULLDOG VENTURES LTD. 16 BRIDGEWATER STREET BROOKLYN, NY 11222	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	KRAMER, LEVIN, NAFTALIS & FRANKEL LLP 1177 AVENUE OF THE AMERICAS NEW YORK, NY 10036	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	STERLING EQUITIES 111 GREAT NECK ROAD GREAT NECK, NY 11021	\$ 7,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	PROSKAUER ROSE LLP 11 TIMES SQUARE NEW YORK, NY 10036	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number
13-4997570**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	BRUCE C. RATNER ----- ONE METRO TECH CENTER NORTH, 23RD FLOOR ----- BROOKLYN, NY 11201 -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	KENNETH F. SEFLOW ----- 535 E. 86TH STREET, APT. 14C ----- NEW YORK, NY 10028 -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	PETER J.W. SHERWIN ----- ELEVEN TIMES SQUARE ----- NEW YORK, NY 10036 -----	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	ANTHONY SMITH ----- 390 WEST END AVENUE, APT. 7E ----- NEW YORK, NY 10024 -----	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	THE DURST ORGANIZATION ----- ONE BRYANT PARK, 49TH FLOOR ----- NEW YORK, NY 10036 -----	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	THE PARTNERSHIP FOR NEW YORK CITY, INC. ----- ONE BATTERY PARK PLAZA ----- NEW YORK, NY 10004 -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CITIZENS UNION OF THE CITY OF NEW YORK	Employer identification number 13-4997570
--	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	WACHTELL, LIPTON, ROSEN & KATZ ----- 51 WEST 52ND STREET ----- NEW YORK, NY 10019 -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	WEIL, GOTSHAL AND MANGES LLP ----- 767 FIFTH AVENUE ----- NEW YORK, NY 10153 -----	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **CITIZENS UNION OF THE CITY OF NEW YORK**

Employer identification number
13-4997570

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(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
-----	----- ----- -----	\$ -----	-----

Name of organization **CITIZENS UNION OF THE CITY OF NEW YORK**

Employer identification number
13-4997570

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2014

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization CITIZENS UNION OF THE CITY OF NEW YORK	Employer identification number 13-4997570
--	--

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.	
2 Political expenditures	▶ \$ 82,062.
3 Volunteer hours	36.

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

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

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$	82,062.
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$	
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b	▶ \$	82,062.
4 Did the filing organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.		

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

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

Schedule C (Form 990 or 990-EZ) 2014

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

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

B Check if the filing organization checked box A and "limited control" provisions apply.

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

	(a)		(b)
	Yes	No	Amount
<i>For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>			
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	X	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		X

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

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

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

SEE PAGE 4

Part IV Supplemental Information (continued)

PART 1-A, LINE 1

DESCRIPTION OF THE ORGANIZATION'S DIRECT AND INDIRECT POLITICAL CAMPAIGN
ACTIVITIES:

THE ORGANIZATION SELECTED NYS AND NYC CANDIDATES TO SUPPORT IN THE 2014
SEPTEMBER PRIMARY AND NOVEMBER GENERAL ELECTIONS. ADDITIONALLY CAMPAIGN
ACTIVITY RELATING TO VOTER APPROVAL ON PROPOSITION 1, AN AMENDMENT TO THE
NYS CONSTITUTION ON REDISTRICTING.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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

2014

Attach to Form 990.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number

13-4997570

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

Schedule D (Form 990) 2014

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

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

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

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

Table with columns for Amount and rows for 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

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

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

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

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

- a Board designated or quasi-endowment %
b Permanent endowment %
c Temporarily restricted endowment %

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

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

- (i) unrelated organizations
(ii) related organizations

Table with columns Yes, No and rows 3a(i), 3a(ii), 3b.

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with columns (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value and rows for 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO AFFILIATE	12,154.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	12,154.

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 410,793 on line 1 and 356,932 on line 5.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 412,255 on line 1 and 359,132 on line 5.

Part XIII Supplemental Information.

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

SEE PAGE 5

Series of horizontal dashed lines provided for entering supplemental information.

Part XIII Supplemental Information (continued)

PART XII LINE 2, PART D & PART XIII LINE 2, PART D

DIRECT FUNDRAISING EXPENSES IN THE AMOUNT OF \$53,123 ARE INCLUDED IN THE STATEMENT OF FUNCTIONAL EXPENSES ON THE AUDITED FINANCIAL STATEMENTS. IN ACCORDANCE WITH THE INSTRUCTIONS FOR FORM 990, PART VIII, LINE 8B, THESE EXPENSES ARE REPORTED AS A REDUCTION OF GROSS REVENUE FROM FUNDRAISING EVENTS ON LINE 8B.

FIN 48 FOOTNOTE

IN ACCORDANCE WITH FINANCIAL ACCOUNTING STANDARDS BOARD CODIFICATION TOPIC 740, ACCOUNTING FOR INCOME TAXES, ENTITIES ARE REQUIRED TO DISCLOSE IN THEIR FINANCIAL STATEMENTS THE NATURE OF ANY UNCERTAINTY IN THEIR TAX POSITION. FOR TAX-EXEMPT ENTITIES, THEIR TAX-EXEMPT STATUS ITSELF IS DEEMED TO BE AN UNCERTAINTY IN THEIR TAX POSITION, SINCE EVENTS COULD POTENTIALLY OCCUR TO JEOPARDIZE THEIR TAX EXEMPT STATUS. CU'S ACCOUNTING POLICY FOR EVALUATING UNCERTAIN TAX POSITIONS IS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. CU HAS NOT RECOGNIZED ANY BENEFITS FROM UNCERTAIN TAX POSITIONS IN 2014 OR 2013 AND BELIEVES IT HAS NO UNCERTAIN TAX POSITIONS FOR WHICH IT IS REASONABLY POSSIBLE THAT THE TOTAL AMOUNTS OF UNRECOGNIZED TAX BENEFITS WILL SIGNIFICANTLY INCREASE OR DECREASE WITHIN 12 MONTHS OF THE STATEMENT OF FINANCIAL POSITION DATE.

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2014

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public
Inspection**

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization: **CITIZENS UNION OF THE CITY OF NEW YORK** Employer identification number: **13-4997570**

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 MCEVOY & ASSOCIATES	CONSULTANT		X	280,847.	15,750.	265,097.
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				280,847.	15,750.	265,097.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		ANNUAL DINNER	SPRING EVENT		(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	224,572.	56,275.	280,847.
	2	Less: Contributions	201,322.	47,689.	249,011.
	3	Gross income (line 1 minus line 2).	23,250.	8,586.	31,836.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	23,905.	9,755.	33,660.
	8	Entertainment			
	9	Other direct expenses	18,640.	823.	19,463.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			53,123.
11	Net income summary. Subtract line 10 from line 3, column (d)			-21,287.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

Name ▶ -----

Address ▶ -----

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Name of the organization

CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number

13-4997570

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** X
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** X
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** X
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** X
- b** Any related organization? **5b** X
- If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** X
- b** Any related organization? **6b** X
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III **7** X

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** X

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

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

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

Schedule J (Form 990) 2014

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 in 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 are not 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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RICHARD D DADEY EXECUTIVE DIRECTOR	(i)	55,050.	0	0	2,042.	2,954.	60,046.	0
	(ii)	134,082.	0	0	4,958.	10,227.	149,267.	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to 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 O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Name of the organization

CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number

13-4997570

REVIEW OF FORM 990-FORM 990, PAGE 6, PART VI, SECTION B, LINE 11B
THE STAFF REVIEWS AND COMPARES EACH OF THE LINE ITEMS ON THE 990 WITH
THOSE IN THE FINANCIALS REPORTS AND ALSO QUICKBOOKS. THE DIFFERENT
SCHEDULES ARE ALSO REVIEWED WITH THE REPORTS SENT TO THE AUDITORS
INCLUDING THE QUESTIONNAIRE. IT IS THEN SENT TO THE AUDIT COMMITTEE WHO
REVIEWS AND APPROVES IT PRIOR TO SENDING TO THE BOARD.

COMPLIANCE WITH CONFLICT OF INTEREST POLICY-FORM 990, PAGE 6, PART VI, 12C
EACH BOARD MEMBER RECEIVES A CONFLICT OF INTEREST POLICY AND COMPLETES
AND SIGNS THE DISCLOSURE STATEMENT. THE CHAIRMAN OF THE AUDIT COMMITTEE
AND THE EXECUTIVE DIRECTOR REVIEW EACH DISCLOSURE STATEMENT ESPECIALLY
THOSE WHO SEND IN EXCEPTIONS. IF THE BOARD IS DISCUSSING A SENSITIVE
MATTER HE/SHE WILL DISCLOSE ANY CONFLICT THEY MAY HAVE BEFORE THE
DISCUSSION BEGINS.

DETERMINING COMPENSATION-FORM 990, PAGE 6, PART VI, SECTION B, LINE 15B.
THE ORGANIZATION'S EXECUTIVE COMMITTEE CONDUCTS A REVIEW AND SETS THE
SALARY OF THE CEO, EXECUTIVE DIRECTOR, OR TOP MANAGEMENT OFFICIAL. THE
EXECUTIVE DIRECTOR SETS THE SALARY OF OTHER OFFICERS OR KEY EMPLOYEES OF
THE ORGANIZATION BASED ON THE BOARD OF DIRECTOR'S APPROVAL OF ANNUAL
BUDGET FOR STAFF COMPENSATION.

PUBLIC AVAILABILITY OF DOCUMENTS-FORM 990, PART VI, SECTION C, LINE 19
PUBLIC AVAILABILITY OF DOCUMENTS

Name of the organization CITIZENS UNION OF THE CITY OF NEW YORK	Employer identification number 13-4997570
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THE BY-LAWS, THE CODE OF ETHICS AND CONFLICT OF INTEREST POLICIES AS WELL AS THE FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC ON OUR WEBSITE WWW.CITIZENSUNION.ORG. ALSO THE PUBLIC CAN REQUEST A COPY OF THE FINANCIALS FROM THE NY CHARITIES BUREAU.

FORM 990, PAGE 9 PART VIII, LINE 1C AND SCHEDULE R, LINE 2 (2) CITIZENS UNION FOUNDATION INC. AND CITIZENS UNION OF THE CITY OF NEW YORK HELD A JOINT FUNDRAISING ANNUAL AWARDS DINNER IN OCTOBER 2014.

DONORS/ATTENDEES DESIGNATED ON THE EVENT TICKET WHAT PORTION OF THEIR CONTRIBUTIONS SHOULD BE GIVEN TO EACH ENTITY. IF A DONOR/ATTENDEE INDICATED ON THEIR TICKET THAT THEIR CONTRIBUTIONS SHOULD BE SPLIT BETWEEN THE TWO ENTITIES, THE CONTRIBUTIONS WERE HANDLED AS FOLLOWS:

-IF MONIES WERE RECEIVED BY CHECK, IT WAS DEPOSITED INTO THE CU-CUF AWARDS DINNER ACCOUNT, WHICH WAS AN ACCOUNT SET UP TO BE USED AS A FLOW THROUGH ACCOUNT FOR THE SPLIT DINNER CONTRIBUTIONS. THE TOTAL AMOUNT OF MONEY THAT WAS DEPOSITED INTO THIS ACCOUNT WAS \$231,604. AFTER THE DINNER, VARIOUS TRANSFERS TOTALING \$119,552 WAS TRANSFERRED TO CITIZENS UNION FOUNDATION OF THE CITY OF NEW YORK AND \$112,052 WAS TRANSFERRED TO CITIZENS UNION OF THE CITY OF NEW YORK.

-IF MONIES WERE RECEIVED VIA CREDIT CARD, IT WAS PROCESSED THROUGH CITIZENS UNION OF THE CITY OF NEW YORK AND THEN TRANSFERRED OVER TO CITIZENS UNION FOUNDATION OF THE CITY OF NEW YORK ACCOUNT. THE TOTAL AMOUNT RECEIVED VIA CREDIT CARD THAT WAS TO BE SPLIT WAS \$82,800. OF THIS AMOUNT \$41,400 WAS TRANSFERRED TO CITIZENS UNION FOUNDATION OF THE CITY OF NEW YORK ACCOUNT.

Name of the organization CITIZENS UNION OF THE CITY OF NEW YORK	Employer identification number 13-4997570
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MEMBERS OF THE GOVERNING BODY-FORM 990 PAGE 6 PART VI, SECTOION A #1A & 1B
42 BOARD MEMBERS ARE ELECTED INDEPENDENTLY. 12 BOARD MEMBERS ARE ALSO
BOARD MEMBERS OF THE RELATED TAX-EXEMPT ORGANIZATION AND SERVE ON THE
BOARD OF DIRECTORS OF BOTH ORGANIZATIONS. THESE 12 BOARD MEMBERS DO NOT
GET TO VOTE FOR THE CANDIDATE PREFERENCES BUT CAN VOTE ON OTHER ISSUES.

OTHER LIABILITIES-FORM 990, SCHEDULE D, PART X, OTHER LIABILITIES
OTHER LIABILITIES INCLUDED IN OTHER LIABILITIES IS \$12,154 OF DUE TO
AFFILIATES. THE ORGANIZATION SHARES SPACE WITH A RELATED TAX-EXEMPT
ORGANIZATION. IN ACCORDANCE WITH GAAP, THE RELATED TAX-EXEMPT
ORGANIZATION RECORDS ITS RENT EXPENSE ON THE STRIGHT LINE METHOD WHICH
RESULTS IN AN ACCRUED RENT LIABILITY REPRESENTING THE CUMULATIVE RENT
EXPENSE RECORDED ON THE BOOKS IN EXCESS OF THE CUMULATIVE PAYMENTS MADE
IN ACCORDANCE WITH THE LEASE AGREEMENT. THE MAJORITY OF THE DUE TO
AFFILIATE LIABILITY BALANCE REPRESENTS THE AFFILIATED ORGANIZATION'S
SHARE OF THE ACCRUED RENT LIABILITY.

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

CITIZENS UNION OF THE CITY OF NEW YORK IS AN INDEPENDENT,
NONPARTISAN, CIVIC ORGANIZATION OF MEMBERS WHO PROMOTE GOOD
GOVERNMENT AND ADVANCE POLITICAL REFORM IN THE CITY AND STATE OF NEW
YORK. FOR MORE THAN A CENTURY, CITIZENS UNION HAS SERVED AS A
WATCHDOG FOR THE PUBLIC INTEREST AND AN ADVOCATE FOR THE COMMON
GOOD.

IN PURSUIT OF ITS MISSION, CITIZENS UNION:

ACTS AS A WATCHDOG ON THE ACTIONS OF CITY AND STATE GOVERNMENT TO
ENSURE THAT IT VALUES ITS CITIZENS, ADDRESSES CRITICAL ISSUES, AND

Name of the organization

CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number

13-4997570

ATTACHMENT 1 (CONT'D)FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

OPERATES IN A FAIR, OPEN, AND FISCALLY SOUND MANNER. IT COMMENTS ON IMPORTANT PUBLIC POLICY ISSUES AND HOLDS ELECTED OFFICIALS ACCOUNTABLE FOR THEIR ACTIONS AS ELECTED REPRESENTATIVES. SUPPORTS AND ADVANCES POLICIES AND LEGISLATION THAT REFORMS THE ELECTION SYSTEM, SUPPORTS SOUND DEMOCRATIC PRACTICE, IMPROVES THE FUNCTIONING OF GOVERNMENT, AND SERVES THE BROAD PUBLIC INTEREST RATHER THAN NARROW SPECIAL INTERESTS.

EVALUATES AND RECOMMENDS CANDIDATES FOR ELECTED OFFICE. IT MAKES AVAILABLE THROUGH ITS WEBSITE CANDIDATE RESPONSES TO A QUESTIONNAIRE.

THE QUESTIONNAIRE CONSISTS OF UNFILTERED INFORMATION PROVIDED BY CANDIDATES IN RESPONSE TO QUESTIONS THAT ALSO ALLOWS THEM TO STATE REASONS AS TO WHAT THEY HOPE TO ACCOMPLISH, IF ELECTED. THROUGH PUBLICATION OF ITS HIGHLY REGARDED VOTERS' DIRECTORY, CU PROVIDES A BALANCED NONPARTISAN ANALYSIS OF EACH OF THE CANDIDATES IT INTERVIEWS AND PROVIDES AN UNFILTERED SUMMARY OF THE CANDIDATES' RESPONSES TO THE QUESTIONNAIRE. IT ALSO INFORMS MEMBERS AND VOTERS ON WHICH CANDIDATES ARE THE MOST QUALIFIED, CAPABLE AND SUPPORTIVE OF THE ORGANIZATION'S MISSION TO HAVE A GOVERNMENT THAT IS GOOD, EFFECTIVE AND EFFICIENT. EVEN THOSE CANDIDATES WHO MAY NOT RECEIVE THE ORGANIZATION'S RECOMMENDATION BUT DEMONSTRATE A CAPACITY TO SERVE EFFECTIVELY AND SUPPORT THE ORGANIZATION'S GOOD GOVERNMENT AND POLITICAL REFORM GOALS RECEIVE FAVORABLE EVALUATIONS.

ATTACHMENT 2

Name of the organization

CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number

13-4997570

ATTACHMENT 2 (CONT'D)

FORM 990, PART III - PROGRAM SERVICE, LINE 4A

ACTS AS A WATCHDOG ON THE ACTIONS OF CITY AND STATE GOVERNMENTS TO ENSURE THAT IT VALUES ITS CITIZENS, ADDRESSES CRITICAL ISSUES, OPERATES IN A FAIR, OPEN, AND FISCAL SOUND MANNER. IT COMMENTS ON IMPORTANT PUBLIC POLICY ISSUES AND HOLDS ELECTED OFFICIAL ACCOUNTABLE FOR THEIR ACTIONS AS ELECTED REPRESENTATIVES. SUPPORTS AND ADVANCES POLICIES AND LEGISLATION THAT REFORMS THE ELECTION SYSTEM, SUPPORTS SOUND DEMOCRATIC PRACTICE, IMPROVES THE FUNCTIONING OF GOVERNMENT, AND SERVES THE BROAD PUBLIC INTEREST RATHER THAN NARROW SPECIAL INTERESTS. EVALUATES AND RECOMMENDS CANDIDATES FOR ELECTED OFFICE. IT MAKES AVAILABLE THROUGH ITS WEBSITE CANDIDATE RESPONSES TO A QUESTIONNAIRE. THE QUESTIONNAIRE CONSISTS OF UNFILTERED INFORMATION PROVIDED BY CANDIDATES IN RESPONSE TO QUESTIONS THAT ALSO ALLOWS THEM TO STATE REASONS AS TO WHAT THEY HOPE TO ACCOMPLISH, IF ELECTED. THROUGH PUBLICATION OF ITS HIGHLY RESPECTED VOTERS' DIRECTORY, CU PROVIDES A BALANCED NONPARTISAN ANALYSIS OF EACH OF THE CANDIDATES IT INTERVIEWS AND PROVIDES AN UNFILTERED SUMMARY OF THE CANDIDATES' RESPONSES TO THE QUESTIONNAIRE. CU ALSO INFORMS MEMBERS AND VOTERS AS TO WHICH CANDIDATES ARE THE QUALIFIED, CAPABLE AND SUPPORTIVE OF THE ORGANIZATION'S MISSION IN ORDER TO HAVE A GOVERNMENT THAT IS GOOD, EFFECTIVE AND EFFICIENT. EVEN THOSE CANDIDATES WHO MAY NOT RECEIVE THE ORGANIZATION'S RECOMMENDATION BUT DEMONSTRATE A CAPACITY TO SERVE EFFECTIVE SUPPORT THE ORGANIZATION'S GOOD GOVERNMENT AND POLITICAL REFORM GOALS RECEIVE FAVORABLE EVALUATIONS.

Name of the organization CITIZENS UNION OF THE CITY OF NEW YORK	Employer identification number 13-4997570
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ATTACHMENT 3

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST INCOME	1,672.			1,672.
TOTALS	<u>1,672.</u>			<u>1,672.</u>

ATTACHMENT 4

FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

DESCRIPTION	AMOUNT
ANNUAL DINNER	201,322.
SPRING EVENT	47,689.
TOTAL	<u>249,011.</u>

ATTACHMENT 5

FORM 990, PART VIII - FUNDRAISING EVENTS

DESCRIPTION	GROSS INCOME	DIRECT EXPENSES	NET INCOME
ANNUAL DINNER	23,250.	42,545.	-19,295.
SPRING EVENT	8,586.	10,578.	-1,992.
TOTALS	<u>31,836.</u>	<u>53,123.</u>	<u>-21,287.</u>

ATTACHMENT 6

Name of the organization CITIZENS UNION OF THE CITY OF NEW YORK	Employer identification number 13-4997570
--	--

ATTACHMENT 6 (CONT'D)

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
PREPAID EXPENSES	3,377.
TOTALS	<u>3,377.</u>

ATTACHMENT 7

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
MUTUAL FUNDS	6,928.	FMV
EXCHANGE TRADED FUNDS	71,916.	FMV
TOTALS	<u>78,844.</u>	

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

CITIZENS UNION OF THE CITY OF NEW YORK

Employer identification number

13-4997570

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) CITIZENS UNION FOUNDATION, INC. OF THE CI 13-5549188 299 BROADWAY NEW YORK, NY 10007	POLICY RESEAR	NY	501 (C) (3)	7	N/A		X
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2014

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CITIZENS UNION FOUNDATION, INC. OF THE CITY OF	P	140,347.	ACTUAL
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).



Maier Markey & Justic LLP

Certified Public Accountants and Consultants

Instructions for filing
CITIZENS UNION OF THE CITY OF NEW YORK
NY Form 500
New York 500 - Annual Filing for Charitable Org.
for the period ended December 31, 2014

Signature...

The original return should be dated and signed by two officers
of organization.

Filing...

The signed return should be filed on or before November 16, 2015
with...

NYS Department of Law
(Office of the Attorney General)
Charities Bureau - Registration Section
120 Broadway
New York, New York 10271

A filing fee of \$75. must be submitted with the report payable
to the NYS Department of Law.

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

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1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01 / 01 / 2014 and Ending (mm/dd/yyyy) 12 / 31 / 2014

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: <u>CITIZENS UNION OF THE CITY OF NE</u>	Employer Identification Number (EIN): <u>13-4997570</u>
	Mailing Address: <u>299 BROADWAY SUITE 700</u>	NY Registration Number: <u>01-60-90</u>
	City / State / Zip: <u>NEW YORK, NY, 10007</u>	Telephone: <u>(212) 227-0342</u>
	Website: <u>WWW.CITIZENSUNION.ORG</u>	Email:

Check your organization's registration category: 7A only EPTL only DUAL (7A & EPTL) EXEMPT Find your registration category in the Charities Registry at www.CharitiesNYS.com

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: _____
 Signature Title Date

Chief Financial Officer or Treasurer: _____
 Signature Title Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under the category (7A and EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).
- 3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

Yes No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

Yes No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>50.</u>	Total fee: \$ <u>75.</u>	Make a single check or money order payable to: "Department of Law"
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CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules including Schedule B (Schedule of Contributors).
- IRS Form 990-T if applicable

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$500,000.
- Audit Report if you received total revenue and support greater than \$500,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000

Note: The Audit and Review requirements are set to change in 2017 and 2021 in accordance with the Non Profit Revitalization Act of 2013. For more details, visit www.CharitiesNYS.com.

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you marked the 7A exemption in Part 3a
- \$25, if you did not mark the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you marked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Is my organization a 7A, EPTL or DUAL filer?

- 7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")
- EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.
- DUAL filers are registered under both 7A and EPTL.

Check your registration category and learn more about NY law at www.CharitiesNYS.com

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

CHAR500

Schedule 4a: Professional Fund Raisers, Fund Raising Counsels, Commercial Co-Venturers
www.CharitiesNYS.com

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If you checked the box in question 4a in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule for EACH Professional Fund Raiser (PFR), Fund Raising Counsel (FRC) or Commercial Co-Venturer (CCV) that the organization engaged for fund raising activity in NY State. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number: - -
-----------------------	--------------------------------

2. Professional Fund Raiser, Fund Raising Counsel, Commercial Co-Venturer Information

Fund Raising Professional type: <input checked="" type="checkbox"/> Professional Fund Raiser <input type="checkbox"/> Fund Raising Counsel <input type="checkbox"/> Commercial Co-Venturer	Name of FRP: MCEVOY CONSULTING Mailing Address: 32 UNION SQUARE EAST SUITE 406 City / State / Zip: NEW YORK, NY 10003	NY Registration Number: - - Telephone: 212-228-7446
---	---	--

3. Contract Information

Contract Start Date: 02/28/2014	Contract End Date: 11/30/2014
------------------------------------	----------------------------------

4. Description of Services

Services provided by FRP: FUNDRAISING AND EVENT COORDINATION FOR ANNUAL DINNER AND THE YOUNG LEADERSHIP EVENT.

5. Description of Compensation

Compensation arrangement with FRP: FOR ANNUAL DINNER AND THE YOUNG LEADERSHIP EVENT.	Amount Paid to FRP: 15,750.
---	------------------------------------

6. Commercial Co-Venturer (CCV) Report

Yes No If services were provided by a CCV, did the CCV provide the charitable organization with the interim or closing report(s) required by Section 173(a) part 3 of the Executive Law Article 7A?

Definitions

A **Professional Fund Raiser (PFR)**, in addition to other activities, conducts solicitation of contributions and/or handles the donations (Article 7A, 171-a.4).
A **Fund Raising Counsel (FRC)** does not solicit or handle contributions but limits activities to advising or assisting a charitable organization to perform such functions for itself (Article 7A, 171-a.9).
A **Commercial Co-Venturer (CCV)** is an individual or for-profit company that is regularly and primarily engaged in trade or commerce other than raising funds for a charitable organization and who advertises that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (Article 7A, 171-a.6).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

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If you checked the box in question 4b in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule and list EACH government grant. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
-----------------------	-------------------------

2. Government Grants

Name of Government Agency	Amount of Grant
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total:

Audited Financial Statements
and Supplemental Schedules

Citizens Union of the City of
New York

December 31, 2014 and 2013

**CITIZENS UNION OF THE CITY OF NEW YORK
FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

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MAIER
MARKEY
JUSTICE LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Citizens Union of the City of New York

We have audited the accompanying financial statements of Citizens Union of the City of New York (a New York nonprofit organization), which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Citizens Union of the City of New York as of December 31, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses on pages 15 and 16 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Maur Markey & Justice LLP

White Plains, New York
April 7, 2015

**CITIZENS UNION OF THE CITY OF NEW YORK
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2014 AND 2013**

	2014	2013
<u>ASSETS</u>		
Cash and cash equivalents	\$ 145,524	\$ 165,123
Cash - investments	787	1,973
Investments	78,844	75,475
Contributions receivable, less allowance for doubtful accounts of \$7,500 and \$5,000	30,272	21,601
Prepaid expenses	3,377	1,416
Property and equipment - net	204	409
Total assets	\$ 259,008	\$ 265,997
 <u>LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 22,175	\$ 23,496
Due to affiliate - straight-line rent (Note 3)	11,327	15,749
Due to affiliate - other expenses (Note 3)	827	611
Total liabilities	34,329	39,856
 <u>NET ASSETS</u>		
Unrestricted	145,048	148,694
Unrestricted - Board designated	79,631	77,447
Total net assets	224,679	226,141
Total liabilities and net assets	\$ 259,008	\$ 265,997

See accompanying notes and auditor's report.

**CITIZENS UNION OF THE CITY OF NEW YORK
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
UNRESTRICTED NET ASSETS:		
<u>UNRESTRICTED REVENUES AND GAINS</u>		
Contributions and membership support	\$ 127,536	\$ 84,450
Event income	280,847	332,750
Interest income	1,665	787
Investment income	<u>745</u>	<u>2,276</u>
 TOTAL UNRESTRICTED REVENUES, GAINS, AND OTHER SUPPORT	 <u>410,793</u>	 <u>420,263</u>
 <u>EXPENSES</u>		
Programs	268,764	233,146
General and administrative	30,700	36,723
Fundraising	43,918	65,047
Event expense	<u>68,873</u>	<u>80,533</u>
 TOTAL EXPENSES	 <u>412,255</u>	 <u>415,449</u>
 INCREASE/(DECREASE) IN UNRESTRICTED NET ASSETS	 <u>(1,462)</u>	 <u>4,814</u>
 TEMPORARILY RESTRICTED NET ASSETS:		
Decrease to temporarily restricted net assets	<u>-</u>	<u>(1,000)</u>
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	 <u>-</u>	 <u>(1,000)</u>
INCREASE/(DECREASE) IN NET ASSETS	 <u>(1,462)</u>	 <u>3,814</u>
Net assets at beginning of year	<u>226,141</u>	<u>222,327</u>
Net assets at end of year	<u>\$ 224,679</u>	<u>\$ 226,141</u>

See accompanying notes and auditor's report.

**CITIZENS UNION OF THE CITY OF NEW YORK
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	2014	2013
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Increase/(decrease) in net assets	\$ (1,462)	\$ 3,814
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	205	323
Unrealized (gain) loss on investments	(738)	(2,276)
(Increase) decrease in:		
Contributions receivable	(8,671)	(1,686)
Prepaid expenses	(1,961)	(171)
Increase (decrease) in:		
Accounts payable and accrued expenses	(1,321)	2,693
Due to affiliate - straight-line rent	(4,422)	(1,769)
Due to affiliate - other expenses	216	(926)
Net cash provided/(used) by operating activities	(18,154)	2
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of investments	(2,631)	(73,199)
Net cash provided/(used) by investing activities	(2,631)	(73,199)
Net increase/(decrease) in cash and cash equivalents	(20,785)	(73,197)
Cash and cash equivalents at beginning of year	167,096	240,293
Cash and cash equivalents at end of year	\$ 146,311	\$ 167,096

See accompanying notes and auditor's report.

CITIZENS UNION OF THE CITY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

Note 1 – Summary of significant accounting policies

Organization and exempt status

Founded in 1897, Citizens Union of the City of New York (“CU”) is incorporated under the New York Not-For-Profit Corporation Law. CU is exempt from federal income taxes under section 501(c)(4) of the United States Internal Revenue Code.

CU was formed as a union of citizens of New York City, without regard to political party, for the purpose of securing the honest and efficient government of the City of New York.

Income Taxes

In accordance with Financial Accounting Standards Board Codification Topic 740, *Accounting for Income Taxes*, entities are required to disclose in their financial statements the nature of any uncertainty in their tax position. For tax-exempt entities, their tax-exempt status itself is deemed to be an uncertainty, since events could potentially occur to jeopardize their tax exempt status. CU’s accounting policy for evaluating uncertain tax positions is in accordance with generally accepted accounting principles. CU has not recognized any benefits from uncertain tax positions in 2014 or 2013 and believes it has no uncertain tax positions for which it is reasonably possible that the total amounts of unrecognized tax benefits will significantly increase or decrease within 12 months of the statement of financial position date.

Cash equivalents

For purposes of the statements of cash flows, CU considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents.

Property and equipment

Property and equipment is recorded at cost. Contributions of property and equipment are recorded at fair value at the date of donation. Depreciation is provided for using the straight-line method over the estimated useful lives of the assets.

Expenditures for maintenance and repairs are charged to expense, and renewals and betterments are capitalized. Upon sale or retirement the cost of the asset and the related accumulated depreciation are removed from the accounts, and the remaining gain or loss is included in the results of operations.

Promises to give and revenue recognition

Contributions are recognized when the donor makes a promise to give to CU that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

CITIZENS UNION OF THE CITY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

Note 1 – Summary of significant accounting policies (continued)

Functional allocation of expenses

The costs of program and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among programs, general and administration and fundraising.

Contributions receivable

Pledges that are expected to be collected within one year are recorded at their net realizable value. Pledges that are expected to be collected in future years are recorded at present value of the amount expected to be collected.

CU allows for estimated losses on accounts receivable based on prior bad debt experience and subsequent collections. Uncollectible accounts are charged against the allowance account as realized.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of support and expenses during the reporting period. Actual results could differ from those estimates.

Classification of net assets

The net assets of CU and changes therein are classified as follows:

Unrestricted net assets – All funds not restricted by a donor or grantor and assets not limited through contractual control or under debt agreements are classified as unrestricted.

Temporarily restricted net assets – Temporarily restricted net assets are those whose use by CU has been limited by donors to a specific time period or purpose. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as a net asset released from restrictions. Contributions, which include unconditional promises to give (pledges), are recognized as revenue in the period received. Contributions with donor-imposed restrictions that are met in the same year as received are reported as support in the accompanying financial statements. CU currently has no temporarily restricted net assets.

Permanently restricted net assets – Permanently restricted net assets are those assets, which have a donor imposed restriction stipulating that resources be maintained permanently. CU currently has no permanently restricted net assets.

**CITIZENS UNION OF THE CITY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

Note 1 – Summary of significant accounting policies (continued)

Advertising

CU expenses advertising costs as incurred. Program related advertising expense was \$31,254 for the year ended December 31, 2014. There were no advertising costs for the year ended December 31, 2013.

Note 2 – Investments

In 2013 CU adopted an investment policy consistent with the standards of prudent management of investment assets set forth in New York Prudent Management of Institutional Funds Act (“NYPMIFA”) enacted by New York State in 2010. CU maintains a “board designated” unrestricted fund that it treats as an institutional reserve fund. A significant portion of that fund has been invested according to the policy the Board adopted in 2013.

Investments at December 31, 2014 consist of the following:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds	\$ 7,243	\$ 6,928
Exchange traded funds	68,758	71,916
	<u>\$ 76,001</u>	<u>\$ 78,844</u>

Investments at December 31, 2013 consist of the following:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds	\$ 7,050	\$ 6,979
Exchange traded funds	66,319	68,496
	<u>\$ 73,369</u>	<u>\$ 75,475</u>

Investment return for the years ended December 31, is summarized as follows:

	<u>2014</u>	<u>2013</u>
Unrealized gain	\$ 738	\$ 2,276

**CITIZENS UNION OF THE CITY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

Note 2 – Investments (continued)

The following table summarizes the levels in the fair value hierarchy that CU’s investments fall into as of December 31, 2014:

<u>Type</u>	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Total</u>
Mutual funds	\$ 6,928	\$ -	\$ -	\$ 6,928
Exchange traded funds	71,916	-	-	71,916
	<u>\$ 78,844</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,844</u>

The following table summarizes the levels in the fair value hierarchy that CU’s investments fall into as of December 31, 2013:

<u>Type</u>	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Total</u>
Mutual funds	\$ 6,979	\$ -	\$ -	\$ 6,979
Exchange traded funds	68,496	-	-	68,496
	<u>\$ 75,475</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,475</u>

Accounting standards require enhanced disclosures about investments that are measured and reported at fair value. A hierarchal disclosure framework has been established, which prioritizes and ranks the level of market price observability used in measuring investments at fair value. Market price observability is impacted by a number of factors, including the type of investment and the characteristics specific to the investment. Investments with readily available active quoted prices or for which fair value can be measured from actively quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. All of CU’s investments are classified as Level I, which is as follows:

Level I — Quoted prices (unadjusted) are available in active markets for identical investments as of the reporting date. The type of investments included in Level I include listed equities, securities and listed derivatives. CU does not adjust the quoted price for these investments, even in situations where CU holds a large position and a sale could reasonably impact the quoted price.

Included in investments is \$787 and \$1,973 in cash for the years ended December 31, 2014 and 2013, respectively.

Note 3 – Affiliation with Citizens Union Foundation, Inc.

CU is affiliated with the Citizens Union Foundation, Inc. (“CUF”), a Not-for-Profit organization tax-exempt under Internal Revenue Code Section 501(c)(3). CUF is the non profit research, education and advocacy organization affiliated with CU. CU seeks a municipal and state government that is open, transparent, and responsive to the interests of the citizens of New York and undertakes efforts to increase civic participation and knowledge among the citizenry. CUF conducts research and analyzes the impact of proposed public policy and legislation at the city and state level.

**CITIZENS UNION OF THE CITY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

Note 3 – Affiliation with Citizens Union Foundation, Inc. (continued)

CU and CUF have entered into an agreement to share common facilities and certain expenses in accordance with conditions and formulas set for the purpose. The staffs of the two organizations maintain records of the time spent on each activity and allocate expenses based upon employee hours.

This agreement includes rent expense, which is payable under a lease entered into by CUF. The lease expires in 2018. The lease provides for reduced rent in the early years and escalations in the later years. CU records rent on a straight-line basis. The accrued rent liability balance relates to the rent expense which has been recorded in excess of the amounts paid, and is included in the amount payable to CUF. CU's rent expense related to this lease amounted to \$33,835 and \$34,708 in 2014 and 2013, respectively.

Minimum future payments by CU under this agreement for years ended December 31st are as follows:

2015	\$ 35,662
2016	36,487
2017	37,333
2018	28,484
	<u>\$ 137,966</u>

Amounts due from CU to CUF totaled \$12,154 and \$16,360 at December 31, 2014 and 2013, respectively. Of these amounts, \$11,327 and \$15,749 can be attributed, respectively, to the accrued rent liability of future years owed by CU to CUF for the years ended December 31, 2014 and 2013. The owed amounts of \$11,327 and \$15,749 are due to annual accruals since the inception of the lease. These balances are non-cash obligations and will be reduced to zero by the end of the lease in 2018. The other amounts of \$827 and \$611 for the years ended December 31, 2014 and 2013, respectively, consist of shared operating expenses that were fully reimbursed in early 2015 and 2014, respectively.

Note 4 – Concentrations of credit risk

CU maintains its cash and cash equivalents in accounts that are insured by the U.S. Federal Deposit Insurance Corporation ("FDIC"). Throughout the year the bank balances may exceed the limit insured by the FDIC. CU has not experienced any losses to date resulting from this policy.

Note 5 – Concentrations of support

CU received \$280,847 and \$332,750 in revenue in 2014 and 2013, respectively, as a result of fundraising efforts in relation to the annual dinner and the spring event. Revenue from the annual dinner and the spring event represented approximately 68% and 80% of all revenue for the years ending December 31, 2014 and 2013, respectively.

CITIZENS UNION OF THE CITY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

Note 6 – Concentrations of contributions and grants receivable

As of December 31, 2014, pledges from four donors represented 85% of contributions receivable. Pledges from five donors represented 80% of contributions receivable as of December 31, 2013.

Note 7 – Retirement benefits

CU maintains a simplified employee pension plan (SEP-IRA). Upon one year of service, employees of CU who earn in excess of \$450 are eligible for contributions to the plan. At the discretion of the Board of Directors, CU may make a discretionary contribution equal to a percentage of the participants' salary. CU contributed 4% of each eligible employee's annual salary in 2014 and 2013. Expenses related to retirement contributions were \$4,831 and \$5,884 for the years ended December 31, 2014 and 2013, respectively, and are included in salaries, taxes and benefits.

Note 8 – Property and equipment - net

Property and equipment – net consists of the following at December 31st:

	<u>2014</u>	<u>2013</u>
Leasehold improvements	\$ 1,180	\$ 1,180
Office furniture and equipment	<u>12,239</u>	<u>12,239</u>
	13,419	13,419
Less: accumulated depreciation	<u>(13,215)</u>	<u>(13,010)</u>
	<u>\$ 204</u>	<u>\$ 409</u>

Depreciation expense amounted to \$205 and \$323 in 2014 and 2013, respectively.

Note 9 – Board Designated Institutional Reserve Fund

CU's institutional reserve fund was designated by the Board of Directors, in an amount originally totaling \$75,000, as a separate organizational fund to be invested in accordance with its investment policy (see Note 2) and used for purposes approved by the Board.

Strategies Employed for Achieving Return Objectives

The investment strategy of CU is based on a disciplined, consistent and diversified approach utilizing multiple asset classes as appropriate. The intent is to accommodate and consider diverse strategies deemed reasonable and prudent.

Invested assets are managed with the goal of protecting principal while generating income appropriate to an investment strategy generally characterized by investment advisors as "Moderate" or "Moderate Growth."

Spending Policy

Decisions with respect to spending from the Institutional Reserve Fund shall be made by the Board in compliance with prudence standards.

**CITIZENS UNION OF THE CITY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

Note 10 – Subsequent events

Management has evaluated all subsequent events or transactions for potential recognition or disclosure through April 7, 2015, the date these financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**CITIZENS UNION OF THE CITY OF NEW YORK
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Program Services</u>	<u>General & Administrative</u>	<u>Fundraising</u>	<u>Event Expenses</u>	<u>Total</u>
Salaries, taxes and benefits	\$ 146,309	\$ 16,729	\$ 29,071	\$ -	\$ 192,109
Programs/Events	1,419	-	486	68,873	70,778
Rent and related expenses	25,715	3,045	5,075	-	33,835
Professional fees	22,045	6,599	162	-	28,806
Office expense	6,908	896	4,845	-	12,649
Travel and meetings	3,418	169	86	-	3,673
Postage	5,264	195	1,793	-	7,252
Printing and mailing	17,198	79	981	-	18,258
Advertising	31,254	-	-	-	31,254
Computer expense	4,751	56	679	-	5,486
Telephone	1,979	135	246	-	2,360
Insurance	2,348	278	464	-	3,090
Depreciation	156	19	30	-	205
Contribution receivable allowance	-	2,500	-	-	2,500
	<u>\$ 268,764</u>	<u>\$ 30,700</u>	<u>\$ 43,918</u>	<u>\$ 68,873</u>	<u>\$ 412,255</u>

See accompanying auditor's report.

**CITIZENS UNION OF THE CITY OF NEW YORK
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Program Services</u>	<u>General & Administrative</u>	<u>Fundraising</u>	<u>Event Expenses</u>	<u>Total</u>
Salaries, taxes and benefits	\$ 159,724	\$ 24,460	\$ 37,317	\$ -	\$ 221,501
Programs/Events	1,530	-	-	80,533	82,063
Rent and related expenses	24,990	3,818	5,900	-	34,708
Professional fees	7,876	6,846	6,862	-	21,584
Office expense	4,609	796	4,024	-	9,429
Travel and meetings	3,598	-	402	-	4,000
Postage	7,538	51	2,838	-	10,427
Printing and mailing	15,862	142	6,263	-	22,267
Computer expense	3,337	110	559	-	4,006
Telephone	1,827	156	350	-	2,333
Insurance	2,022	309	477	-	2,808
Depreciation	233	35	55	-	323
	<u>\$ 233,146</u>	<u>\$ 36,723</u>	<u>\$ 65,047</u>	<u>\$ 80,533</u>	<u>\$ 415,449</u>

See accompanying auditor's report.