

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2024 calendar year, or tax year beginning 01-01-2024, and ending 12-31-2024

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

C Name of organization: LOWELL OBSERVATORY. Doing business as. Number and street (or P.O. box if mail is not delivered to street address): 1400 W MARS HILL ROAD. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: FLAGSTAFF, AZ 860014470

D Employer identification number: 86-0098918. E Telephone number: (928) 774-3358. G Gross receipts \$ 12,333,310

F Name and address of principal officer: AMANDA BOSH, 1400 W MARS HILL ROAD, FLAGSTAFF, AZ 860014470

H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: WWW.LOWELL.EDU

K Form of organization: Corporation Trust Association Other

L Year of formation: 1946 M State of legal domicile: AZ

Part I Summary

Table with 4 main sections: Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Each section contains multiple rows of data for the Prior Year and Current Year.

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 ANNE LABRUZZO CFO, Date 2025-08-13. Preparer's signature, Date 2025-08-13, PTIN P01456278. Firm's name BEACHFLEISCHMAN PLLC, Firm's EIN 86-0683059.

Use Only

Firm's address 1985 E RIVER ROAD SUITE 201 TUCSON, AZ 85718	Phone no. (520) 321-4600
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May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2024)

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE MISSION OF LOWELL OBSERVATORY IS TO PURSUE THE STUDY OF ASTRONOMY, ESPECIALLY THE STUDY OF OUR SOLAR SYSTEM AND ITS EVOLUTION; TO CONDUCT PURE RESEARCH IN ASTRONOMICAL PHENOMENA; AND TO MAINTAIN QUALITY PUBLIC EDUCATION AND OUTREACH PROGRAMS TO BRING THE RESULTS OF ASTRONOMICAL RESEARCH TO THE PUBLIC.

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 \$ 10,283,002 including grants of \$ 175,151) (Revenue \$ 1,728,749)

CONTINUING A 130+-YEAR-LONG LEGACY OF ASTRONOMICAL DISCOVERY, LOWELL OBSERVATORY ASTRONOMERS, PLANETARY SCIENTISTS, AND OTHER RESEARCHERS CONDUCTED FOREFRONT RESEARCH IN MANY AREAS OF ASTRONOMY FROM THE SUN AND OUR SOLAR SYSTEM TO EXOPLANETS, STARS, GALAXIES, AND COSMOLOGY. IN 2024, LOWELL SCIENTISTS PUBLISHED OVER 120 PEER-REVIEWED PAPERS IN LEADING SCIENTIFIC JOURNALS, ALONG WITH ANOTHER 69 PAPERS IN OTHER VENUES. LOWELL SCIENTISTS ALSO GAVE NUMEROUS PRESENTATIONS AT SCIENTIFIC CONFERENCES AND PUBLIC OUTREACH EVENTS AND PARTICIPATED IN MAJOR SCIENTIFIC MISSIONS USING WORLD-LEADING TELESCOPES ACROSS THE GLOBE AND IN SPACE. LOWELL SCIENTIFIC STAFF CONTINUE TO BE VERY SUCCESSFUL AT OBTAINING GRANTS IN SUPPORT OF THEIR RESEARCH FROM NASA, THE NATIONAL SCIENCE FOUNDATION, AND OTHER AGENCIES. THE 4.3-METER LOWELL DISCOVERY TELESCOPE (LDT) DELIVERED APPROXIMATELY 257 SCIENCE NIGHTS USED BY ASTRONOMERS ON THE STAFF AT LOWELL, AND OUR PARTNER INSTITUTIONS: BOSTON UNIVERSITY, NORTHERN ARIZONA UNIVERSITY, THE UNIVERSITY OF MARYLAND, THE UNIVERSITY OF TOLEDO, AND YALE UNIVERSITY. IN TOTAL, THE LDT FEATURED PROMINENTLY IN MORE THAN 45 SCIENTIFIC OR TECHNICAL PUBLICATIONS. THE LDT'S GROWING SUITE OF STATE-OF-THE-ART INSTRUMENTS, SUCH AS THE HIGH-PRECISION SPECTROGRAPH EXPRES, ENABLE CUTTING EDGE RESEARCH ACROSS MULTIPLE FIELDS, INCLUDING THE SEARCH FOR EXOPLANETS. LOWELL OBSERVATORY ALSO CONTINUED TO OPERATE OTHER SMALLER RESEARCH TELESCOPES AT ITS ANDERSON MESA AND MARS HILL SITES; AT THE MESA THEY ARE OPERATING A MODERN 1-METER TELESCOPE EQUIPPED WITH BOTH IMAGING AND SPECTROSCOPIC CAPABILITIES. ACCESS TO LOCAL TELESCOPES EQUIPPED WITH WORLD-CLASS INSTRUMENTS HAS ENABLED SCIENCE THAT COULD NOT BE DONE ELSEWHERE. IN 2024, LOWELL OBSERVATORY LAUNCHED ITS SCIENCE VISION, A LONG-TERM PLAN TO ADVANCE OBSERVATIONAL AND TECHNICAL EXCELLENCE. THIS STRATEGIC INITIATIVE OUTLINES MAJOR NEW GOALS, INCLUDING SIGNIFICANT UPGRADES TO THE LDT, THE DEVELOPMENT OF NEXT-GENERATION INSTRUMENTATION, NEW PATHWAYS FOR PUBLIC ENGAGEMENT WITH SCIENTIFIC DISCOVERY, AND EXPANDED OPPORTUNITIES FOR THE NEXT GENERATION OF ASTRONOMERS AND ENGINEERS. EARLY IMPLEMENTATION EFFORTS BEGAN IN 2024, INCLUDING PLANNING FOR AN UPGRADED ADAPTIVE OPTICS SYSTEM AND FEASIBILITY STUDIES FOR FUTURE LARGE-APERTURE FACILITIES. LOWELL OBSERVATORY REMAINS COMMITTED TO PIONEERING RESEARCH, TECHNOLOGICAL INNOVATION, AND SHARING DISCOVERY WITH THE BROADER COMMUNITY.

4b (Code:) (Expenses \$ 4,888,858 including grants of \$) (Revenue \$ 2,795,663)

LOWELL OBSERVATORY'S PUBLIC PROGRAMS WERE IN FULL OPERATION THROUGHOUT 2024. THE BIG CHANGE IN 2024 WAS THAT AFTER FOUR YEARS OF CONSTRUCTION AND RAISING \$53.6 MILLION DOLLARS FOR THE NEW FACILITY, LOWELL OBSERVATORY CELEBRATED THE GRAND OPENING OF THE MARLEY FOUNDATION ASTRONOMY DISCOVERY CENTER (ADC) IN NOVEMBER 2024. THE ADC IS A PLACE THAT SPARKS CURIOSITY AND DISCOVERY FOR VISITORS FROM AROUND THE GLOBE. THE THREE-STORY, 40,200-SQUARE-FOOT ADC FEATURES A STATE-OF-THE-ART THEATER, EXHIBIT GALLERIES, AND A ROOFTOP AMPHITHEATER FOR EXPLORING FLAGSTAFF'S FAMOUSLY DARK SKIES. THE COST OF THE FACILITY WAS FUNDED BY PHILANTHROPIC DONATIONS AND STATE GRANTS A TESTAMENT TO THE INCREDIBLE SUPPORT FROM OUR COMMUNITIES AND A SHOW OF HOW MUCH SUCH A SCIENCE CENTER IS NEEDED IN NORTHERN ARIZONA. GENERAL ADMISSION OFFERINGS FOR OVER 90,000 VISITORS DURING 2024 INCLUDED REGULARLY SCHEDULED DAYTIME GUIDED TOURS OF THE MARS HILL CAMPUS AND NIGHTTIME DARK SKY TOURS. STAFF HOSTED OPEN HOUSES OF THE HISTORIC CLARK AND PLUTO TELESCOPES, AND PROVIDED REGULARLY SCHEDULED TALKS, DESCRIBING THE HISTORY AND IMPORTANCE OF THE DISCOVERY OF PLUTO, CURRENT ASTRONOMICAL RESEARCH, THE LIFE CYCLE OF STARS AND OUTDOOR CONSTELLATION TALKS. SPECIAL TOURS AND PROGRAMS PROVIDED SMALL GROUP ACCESS TO THE 24-INCH DYER TELESCOPE AND INSTRUCTION IN ASTROPHOTOGRAPHY. PROGRAMS FOCUSED ON ELEMENTARY EDUCATION ALSO GREW IN 2024. ROUGHLY 9,000 SCHOOL CHILDREN VISITED LOWELL AS PART OF SCHOOL FIELD TRIPS. THE LOWELL OBSERVATORY ORBITS CURIOSITY CAMP PROGRAMS CONTINUED A DECADE-LONG GROWTH TREND IN THE SUMMER AND SERVED MORE THAN 275 CHILDREN, WITH A WAITING LIST OF OVER 50. THE NATIVE AMERICAN ASTRONOMY OUTREACH PROGRAM TEAM CONDUCTED CLASSROOM VISITS THROUGHOUT THE SCHOOL YEAR AND HOSTED CAMPS FOR STUDENTS. WORKING IN COLLABORATION WITH THE MARKETING AND COMMUNICATIONS DEPARTMENT, THE OUTREACH TEAM CONTINUED TO PROVIDE ON-LINE EDUCATIONAL PROGRAMMING. REGULAR OFFERINGS INCLUDED OPERATING TELESCOPES FOR THE "INTERACTIVE STARGAZING" SEGMENTS ON YOUTUBE AND PROVIDING CONTENT FOR SOCIAL MEDIA UPDATES REGARDING PHENOMENA IN THE NIGHT SKY. SPECIAL PROGRAMMING IN 2024 INCLUDED THE ANNUAL I HEART PLUTO FESTIVAL, THE APRIL TOTAL SOLAR ECLIPSE (HOSTED JOINTLY WITH DISCOVERY CHANNEL, BAYLOR UNIVERSITY, AND THE CITY OF WACO, TX) AND LIVESTREAMS HIGHLIGHTING LUNAR ECLIPSES, METEOR SHOWERS, AND NATIONAL ASTRONOMY DAY. PRIVATE EVENTS AND FACILITY RENTALS WERE HOSTED AT LOWELL, WITH STRONG INTEREST IN THE SPACES IN THE NEW ASTRONOMY DISCOVERY CENTER.

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

Blank lines for reporting program service 4c.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 15,171,860

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Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response. Rows include questions 1 through 21 regarding organizational requirements and reporting.

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Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding IRS filings and tax compliance.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096 and backup withholding rules.

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Row includes question 2a regarding Form W-3.

b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . If "Yes," complete Form 4720, Schedule O.	16		No
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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Part VI **Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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

Section A. Governing Body and Management

Yes No

1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	1		
b Enter the number of voting members included in line 1a, above, who are independent	1b	0		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6 Did the organization have members or stockholders?	6			No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			No
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		Yes	
b Each committee with authority to act on behalf of the governing body?	8b		Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9			No

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed _____
- 18** Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records:
 ANNE LABRUZZO 1400 W MARS HILL ROAD FLAGSTAFF, AZ 860014470 (928) 233-3239

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee).

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HALL JEFFREY EXECUTIVE DIRECTOR	40.00			X				201,538	0	35,293
(2) BOSH AMANDA EXECUTIVE DIRECTOR/COO	40.00			X				182,918	0	33,387
(3) CURRIE LESLIE CHIEF PHILANTHROPY OFFICER	38.00 2.00				X			188,531	0	15,640
(4) HUNTER DEIDRE ASTRONOMER	40.00					X		179,553	0	23,537
(5) MASSEY PHILIP ASTRONOMER	40.00					X		184,820	0	16,977
(6) LEVINE STEPHEN DIRECTOR OF EDUCATION	40.00					X		180,027	0	20,979
(7) LABRUZZO ANNE CHIEF FINANCIAL OFFICER	36.00 4.00			X				176,555	0	22,166
(8) VAN BELLE GERARD T DIRECTOR OF SCIENCE	40.00					X		163,586	0	32,469
(9) WEST MICHAEL ASTRONOMER	40.00					X		180,726	0	11,941
(10) KUEHN KYLER DIRECTOR OF TECHNOLOGY	40.00					X		156,865	0	30,182
(11) GRUNDY WILLIAM ASTRONOMER	40.00					X		153,632	0	32,282
(12) PRATO LISA A ASTRONOMER	40.00					X		158,354	0	20,819
(13) PUTNAM LOWELL TRUSTEE	30.00 4.00	X		X				6	0	18,678

(A) Name and title	(B) Average hours per week (list any hours)	(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-	(E) Reportable compensation from related organizations (W-	(F) Estimated amount of other compensation from the
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	Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
1a Federated campaigns				
1b Contributions, Gifts, Grants, and Membership dues				
1c Other similar fundraising events				
1d Related organizations	667,386			
1e Government grants (contributions)	2,189,822			
1f All other contributions, gifts, grants, and similar amounts not included above	4,276,181			
1g Noncash contributions included in lines 1a - 1f:\$	169,702			
h Total. Add lines 1a-1f	7,331,293			

Program Service Revenue	Business Code			
		Total revenue	Related or exempt function revenue	Unrelated business revenue
2a EDUCATIONAL PROGRAMS	611600	2,337,003	2,337,003	
TELESCOPE ACCESS FEES	541700	1,630,815	1,630,815	
9 Total. Add lines 2a-2f.		3,967,818		

3 Investment income (including dividends, interest, and other similar amounts)		16,425		16,425
4 Income from investment of tax-exempt bond proceeds				
5 Royalties				
6a Gross rents	(i) Real	4,050		
6b Less: rental expenses	(ii) Personal	0		
6c Rental income or (loss)		4,050		
6d Net rental income or (loss)		4,050		4,050
7a Gross amount from sales of assets other than inventory	(i) Securities	121,010	4,978	
7b Less: cost or other basis and sales expenses	(ii) Other	4,794	51,006	
7c Gain or (loss)		116,216	-46,028	
7d Net gain or (loss)		70,188		70,188
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18				
8b Less: direct expenses				
8c Net income or (loss) from fundraising events				
9a Gross income from gaming activities. See Part IV, line 19				
9b Less: direct expenses				
9c Net income or (loss) from gaming activities				
10a Gross sales of inventory, less				

returns and allowances	10a	789,802			
b Less: cost of goods sold	10b	331,142			
c Net income or (loss) from sales of inventory			458,660	458,660	
11a MISCELLANEOUS INCOME	Business Code				
	900099		97,934	97,934	
b					
Other Revenue Misc Amt					
d All other revenue					
e Total. Add lines 11a-11d			97,934		
12 Total revenue. See instructions			11,946,368	4,524,412	0

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	175,151	175,151		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,392,929	575,169	584,500	233,260
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,443,893	7,211,416	438,834	793,643
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	387,080	330,965	17,175	38,940
9 Other employee benefits	683,268	559,751	56,547	66,970
10 Payroll taxes	740,149	590,784	73,926	75,439
11 Fees for services (non-employees):				
a Management				
b Legal	169,661	14,443	155,218	
c Accounting	79,050		79,050	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	53		53	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	455,359	302,804	142,879	9,676
12 Advertising and promotion	423,792	129,737	263,687	30,368
13 Office expenses	740,633	542,367	27,468	170,798
14 Information technology	359,742	131,767	130,003	97,972
15 Royalties				
16 Occupancy	789,929	628,343	97,669	63,917
17 Travel	332,597	265,498	35,604	31,495
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	134,748	38,292	35,544	60,912
20 Interest	110,579		110,579	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,183,557	2,085,343	48,189	50,025
23 Insurance	923,820	909,643	10,776	3,401
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 TRAINING AND DEVELOPMEN	475,567	332,420	138,283	4,864
b REPAIRS AND MAINTENANCE	254,709	244,661	8,631	1,417
c EE RECRUITMENT AND RELO	119,411	33,609	76,166	9,636
d DUES AND SUBSCRIPTIONS	87,991	65,957	21,369	665
e All other expenses	19,238	3,740	1,373	14,125
25 Total functional expenses. Add lines 1 through 24e	19,482,906	15,171,860	2,553,523	1,757,523
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).				

Form 990 (2024)

Form 990 (2024)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	557,767	1	844,868
	2 Savings and temporary cash investments	294,575	2	132,940
	3 Pledges and grants receivable, net	16,184,399	3	11,034,634
	4 Accounts receivable, net	95,506	4	159,395
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	105,908	8	128,622
	9 Prepaid expenses and deferred charges	320,331	9	580,418
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	120,912,656		
	b Less: accumulated depreciation	31,787,626	67,256,449	10c 89,125,030
	11 Investments—publicly traded securities	0	11	20,539
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	622,735	15	592,457
16 Total assets. Add lines 1 through 15 (must equal line 33)	85,437,670	16	102,618,903	
Liabilities	17 Accounts payable and accrued expenses	1,517,114	17	3,909,128
	18 Grants payable		18	
	19 Deferred revenue	6,316,461	19	6,981,215
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,953,513	23	12,004,059
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	19,237,461	25	30,939,840
	26 Total liabilities. Add lines 17 through 25	29,024,549	26	53,834,242
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	38,488,526	27	46,101,630
	28 Net assets with donor restrictions	17,924,595	28	2,683,031
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	56,413,121	32	48,784,661	
33 Total liabilities and net assets/fund balances	85,437,670	33	102,618,903	

Part XI Reconciliation of Net Assets

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

Table with 10 rows for reconciliation of net assets. Line 1: Total revenue 11,946,368; Line 2: Total expenses 19,482,906; Line 3: Revenue less expenses -7,536,538; Line 4: Net assets at beginning 56,413,121; Line 5: Net unrealized gains -11,922; Line 9: Other changes -80,000; Line 10: Net assets at end 48,784,661.

Part XII Financial Statements and Reporting

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

Table with 3 columns: Question, Yes, No. Row 1: Accounting method (Accrual checked). Row 2a: Financial statements compiled (No). Row 2b: Financial statements audited (Yes). Row 2c: Committee oversight (Yes). Row 3a: Federal award audit (Yes). Row 3b: Required audit (Yes).

Additional Data

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SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Table with 2 columns: Name of the organization (LOWELL OBSERVATORY) and Employer identification number (86-0098918)

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 [checked] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture.
10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 11285F Schedule A (Form 990) 2024

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Row 1: Gifts, grants, contributions, and membership fees received. Row 2: Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.

5	The value of services or facilities furnished by a governmental unit to the organization without charge..	123,000	124,000	125,000	126,000	127,000	625,000
4	Total. Add lines 1 through 3	12,318,142	16,832,119	12,972,808	18,391,662	7,458,293	67,973,024
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						14,500,336
6	Public support. Subtract line 5 from line 4.						53,472,688

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4. . .	12,318,142	16,832,119	12,972,808	18,391,662	7,458,293	67,973,024
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .	12,208	14,004	43,412	176,873	20,475	266,972
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
11 Total support. Add lines 7 through 10						68,239,996
12 Gross receipts from related activities, etc. (see instructions)					12	27,159,535
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f))	14	78.360 %
15 Public support percentage for 2023 Schedule A, Part II, line 14	15	66.360 %
16a 33 1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

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

Section B. Total Support

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include 9 Amounts from line 6, 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources, 11 Net income from unrelated business activities not included on line 10b, 12 Other income, 13 Total support, and 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, and a column for percentage. Row 15: Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2023 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, and a column for percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests-2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.
b 33 1/3% support tests-2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Schedule A (Form 990) 2024

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows include 1 Are all of the organization's supported organizations listed by name in the organization's governing documents?, 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)?, 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)?, 3b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)?, 3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes?, 4a Was any supported organization not organized in the United States ("foreign supported organization")?, 4b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization?, 4c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)?, 5a Did the organization add, substitute, or remove any supported organizations during the tax year?, 5b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?, 5c Substitutions only. Was the substitution the result of an event beyond the organization's control?, 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations?

7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990) .</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

Schedule A (Form 990) 2024

Schedule A (Form 990) 2024

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
2a			

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

2b		
3a		
3b		

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

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No", provide details in Part VI.*

b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

Section D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	

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

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

Schedule A (Form 990) (2024)

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

Facts And Circumstances Test	

Return Reference	Explanation

Schedule A (Form 990) 2024

Additional Data

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Software ID:

Software Version:

Schedule B
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization LOWELL OBSERVATORY	Employer identification number 86-0098918
--	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (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 other 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 33¹/₃% 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 for 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Name of organization LOWELL OBSERVATORY	Employer identification number 86-0098918
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

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

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

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

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

Name of organization LOWELL OBSERVATORY	Employer identification number 86-0098918
--	--

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
-		\$	

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

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

Name of organization LOWELL OBSERVATORY	Employer identification number 86-0098918
--	--

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
-			

Transferee's name, address, and ZIP 4	(e) Transfer of gift 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
-			

Transferee's name, address, and ZIP 4	(e) Transfer of gift 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
-			

Transferee's name, address, and ZIP 4	(e) Transfer of gift 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
-			

Transferee's name, address, and ZIP 4	(e) Transfer of gift Relationship of transferor to transferee

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

Additional Data

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Software Version:

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Table with 2 columns: Name of the organization (LOWELL OBSERVATORY) and Employer identification number (86-0098918)

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

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Table with 3 columns: Question number, Description, and Held at the End of the Year (sub-table). Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question number, Description, and Amount. Includes questions 1a-2 regarding collections of art and historical treasures.

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

Table with 3 columns: Question number, Description, and Amount. Includes question 3 regarding collection items.

Public exhibition

Loan or exchange programs

b Scholarly research

e Other

c Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . Yes No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . Yes No

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

	Amount
c Beginning balance	
d Additions during the year	
e Distributions during the year	
f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . Yes No

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

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	47,097,896	40,059,052	44,179,628	36,315,509	30,997,339
b Contributions	671,148	3,708,769	1,024,292	4,366,064	2,278,596
c Net investment earnings, gains, and losses	3,389,759	4,154,482	-4,704,207	3,881,793	3,333,162
d Grants or scholarships	282,184	496,851	294,403	259,809	175,186
e Other expenditures for facilities and programs	407,487				
f Administrative expenses	584,424	327,554	146,259	123,929	118,402
g End of year balance	49,884,708	47,097,896	40,059,052	44,179,628	36,315,509

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

a Board designated or quasi-endowment ▶ 68.363 %

b Permanent endowment ▶ 25.765 %

c Term endowment ▶ 5.872 %

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

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

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		No
3a(ii)	Yes	
3b	Yes	

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		445,917		445,917
b Buildings		63,531,576	8,910,637	54,620,939
c Leasehold improvements		13,222,112	3,134,551	10,087,561
d Equipment		42,797,374	19,257,283	23,540,091
e Other		915,677	485,155	430,522
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				89,125,030

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

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(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' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
DUE TO PERCIVAL LOWELL TRUST UW	25,940,940
DUE TO/FROM OTHER FUNDS	4,998,900
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	30,939,840

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' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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

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

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information

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

Return Reference	Explanation
PART V, LINE 4:	THE ENDOWMENT FUNDS ARE USED FOR SUPPORT OF LOWELL OBSERVATORY AND FOR REINVESTMENT.
PART X, LINE 2:	THE FOLLOWING DISCLOSURE IS RELATED TO THE COMBINED FINANCIAL STATEMENTS OF THE LOWELL OBSERVATORY, TRUST U/W OF PERCIVAL LOWELL, AND THE LOWELL OBSERVATORY FOUNDATION: THE OBSERVATORY, THE FOUNDATION, AND THE TRUST ARE EXEMPT FROM INCOME TAXES UNDER BOTH INTERNAL REVENUE CODE (IRC) SECTION 501(C)(3) AND ARIZONA INCOME TAX LAWS. THE OBSERVATORY IS CLASSIFIED AS OTHER THAN A PRIVATE FOUNDATION UNDER IRC SECTION 509(A)(1). THE FOUNDATION AND THE TRUST ARE EACH CLASSIFIED AS OTHER THAN A PRIVATE FOUNDATION UNDER IRC SECTION 509(A)(3) AS A SUPPORTING ORGANIZATION OF THE OBSERVATORY. INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT PURPOSE, HOWEVER, MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS TAXABLE INCOME. FROM TIME TO TIME, THE ORGANIZATION MAY BE SUBJECT TO PENALTIES AND INTEREST ASSESSED BY VARIOUS TAXING AUTHORITIES, WHICH ARE CLASSIFIED AS GENERAL AND ADMINISTRATIVE EXPENSES IF THEY OCCUR.

Additional Data

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Software ID:
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

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

OMB No. 1545-0047

(Rev. January 2025)

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization LOWELL OBSERVATORY

Employer identification number 86-0098918

Part I General Information on Grants and Assistance

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

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

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Includes rows for Northern Arizona University, University of Maryland, and Planetary Science Institute.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 4
3 Enter total number of other organizations listed in the line 1 table 0

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50055P Schedule I (Form 990) Rev. 1-2025

Schedule I (Form 990) Rev. 1-2025 Page 2

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

Table with 6 columns: (a) Type of grant or assistance, (b) Number of recipients, (c) Amount of cash grant, (d) Amount of noncash assistance, (e) Method of valuation (book, FMV, appraisal, other), (f) Description of noncash assistance.

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

Table with 2 columns: Return Reference, Explanation. Includes entry for PART I, LINE 2: ALL GRANT RECIPIENTS ARE MAJOR UNIVERSITIES, WITH SOPHISTICATED SYSTEMS FOR ADMINISTERING GRANTS.

Schedule I (Form 990) Rev. 1-2025

Additional Data

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Software Version:

efile Public Visual Render	ObjectID: 202532259349302723 - Submission: 2025-08-13	TIN: 86-0098918
Schedule J (Form 990) (Rev. January 2025) Department of the Treasury Internal Revenue Service	Compensation Information For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 Open to Public Inspection
Name of the organization LOWELL OBSERVATORY		Employer identification number 86-0098918

Part I Questions Regarding Compensation

		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <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	1b		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	2		
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"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a Receive a severance payment or change-of-control payment?	4a		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		No
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a The organization?	5a		No
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.	5b		No
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a The organization?	6a		No
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.	6b		No
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		No
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T **Schedule J (Form 990) (Rev. 1-2025)**

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.
For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that 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, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 HALL JEFFREY EXECUTIVE DIRECTOR	(i)	201,538	0	0	10,593	24,700	236,831	0
	(ii)	0	0	0	0	0	0	0
2 BOSH AMANDA EXECUTIVE DIRECTOR/COO	(i)	182,918	0	0	9,679	23,708	216,305	0
	(ii)	0	0	0	0	0	0	0
3 CURRIE LESLIE CHIEF PHILANTHROPY OFFICER	(i)	171,156	0	17,375	4,700	10,940	204,171	0
	(ii)	0	0	0	0	0	0	0
4 HUNTER DEIDRE ASTRONOMER	(i)	179,553	0	0	8,989	14,548	203,090	0
	(ii)	0	0	0	0	0	0	0
5 MASSEY PHILIP ASTRONOMER	(i)	184,820	0	0	9,096	7,881	201,797	0
	(ii)	0	0	0	0	0	0	0
6 LEVINE STEPHEN DIRECTOR OF EDUCATION	(i)	180,027	0	0	9,124	11,855	201,006	0
	(ii)	0	0	0	0	0	0	0
7 LABRUZZO ANNE CHIEF FINANCIAL OFFICER	(i)	176,555	0	0	8,977	13,189	198,721	0

	(ii)	0	0	0	0	0	0	0
8 VAN BELLE GERARD T DIRECTOR OF SCIENCE	(i)	163,586	0	0	4,374	28,095	196,055	0
	(ii)	0	0	0	0	0	0	0
9 WEST MICHAEL ASTRONOMER	(i)	180,726	0	0	8,989	2,952	192,667	0
	(ii)	0	0	0	0	0	0	0
10 KUEHN KYLER DIRECTOR OF TECHNOLOGY	(i)	156,865	0	0	8,183	21,999	187,047	0
	(ii)	0	0	0	0	0	0	0
11 GRUNDY WILLIAM ASTRONOMER	(i)	153,632	0	0	8,255	24,027	185,914	0
	(ii)	0	0	0	0	0	0	0
12 PRATO LISA A ASTRONOMER	(i)	158,354	0	0	8,064	12,755	179,173	0
	(ii)	0	0	0	0	0	0	0

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

Part III Supplemental Information

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

Return Reference	Explanation
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Schedule J (Form 990) (Rev. 1-2025)

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SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization LOWELL OBSERVATORY

Employer identification number

86-0098918

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of contributions or items contributed, (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g, (d) Method of determining noncash contribution amounts. Rows include Art, Books, Cars, Securities, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution... 31 Does the organization have a gift acceptance policy... 32a Does the organization hire or use third parties... 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked...

Schedule M (Form 990) (2024) Page 2

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

Table with 2 columns: Return Reference, Explanation. Rows include PART I, COLUMN (B): THE AMOUNT IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS MADE. PART I, LINE 32B: PUBLICLY TRADED SECURITIES ARE DEPOSITED INTO AN INVESTMENT ACCOUNT OWNED BY THE OBSERVATORY...

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efile Public Visual Render | **ObjectId: 202532259349302723 - Submission: 2025-08-13** | **TIN: 86-0098918**

SCHEDULE O
(Form 990)

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
LOWELL OBSERVATORY

Employer identification number
86-0098918

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 DRAFT WILL BE FIRST REVIEWED BY THE CHIEF FINANCIAL OFFICER (CFO) FOR ACCURACY. ONCE IT HAS BEEN DEEMED ACCURATE BY THE CFO, IT WILL BE FORWARDED TO THE SOLE TRUSTEE, EXECUTIVE DIRECTOR AND AUDIT COMMITTEE FOR THEIR REVIEW AND COMMENTS. AFTER ANY QUESTIONS AND COMMENTS HAVE BEEN ADDRESSED, THE 990 WILL BE APPROVED AND A FINAL COPY WILL BE SIGNED AND FILED BY THE CFO.
FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION CONDUCTS WEEKLY REVIEWS OF PAYABLES INCLUDING POTENTIAL CONFLICTS OF INTEREST AND FOLLOW-UP OCCURS TO ENFORCE COMPLIANCE WITH THE COMPANY POLICY.
FORM 990, PART VI, SECTION B, LINE 15A	COMPENSATION OF THE DIRECTOR FOR LOWELL OBSERVATORY IS DETERMINED BY THE SOLE TRUSTEE OF THE CORPORATION AFTER REVIEW OF INFORMATION PROVIDED BY THE HUMAN RESOURCE MANAGER AND MEMBERS OF THE ADVISORY BOARD AND LOWELL OBSERVATORY FOUNDATION WHO HAVE EXPERIENCE IN THE RESEARCH INDUSTRY OR COMPENSATION AT NON-PROFITS. THE HUMAN RESOURCE MANAGER REVIEWS THE TOTAL COMPENSATION OF THE DIRECTOR IN ACCORDANCE WITH REGULATIONS/GUIDELINES ESTABLISHED BY THE IRS AND INDUSTRY BEST PRACTICES. DATA REGARDING SALARIES OF OTHER DIRECTORS (CEOS) AT ORGANIZATIONS OF SIMILAR SIZE, INCLUDING BOTH NON-PROFIT AND FOR-PROFIT COMPANIES IS ALSO REVIEWED. THE SOLE TRUSTEE, WITH ADVICE FROM THE ADVISORY BOARD, ALSO ESTABLISHES GOALS AND OBJECTIVES FOR THE DIRECTOR AND EVALUATES THE PERFORMANCE OF THE DIRECTOR BASED ON THE PRIOR YEAR'S GOALS AND OBJECTIVES.
FORM 990, PART VI, SECTION C, LINE 19	WHEN REQUESTED, DOCUMENTS REGARDING THE OBSERVATORY ARE PROVIDED BY THE BUSINESS OFFICE. THE 990 AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE LOWELL OBSERVATORY WEBSITE. THE 990 IS ALSO AVAILABLE ON GUIDESTAR AND CHARITY NAVIGATOR.
FORM 990, PART XI, LINE 9:	BAD DEBT EXPENSE -80,000.

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

Cat. No. 51056K

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

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SCHEDULE R (Form 990)

(Rev. January 2025)

Department of the Treasury Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization LOWELL OBSERVATORY

Employer identification number

86-0098918

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

Table with 6 columns: (a) Name, address, and EIN of disregarded entity; (b) Primary activity; (c) Legal domicile; (d) Total income; (e) End-of-year assets; (f) Direct controlling entity.

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

Table with 8 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Exempt Code section; (e) Public charity status; (f) Direct controlling entity; (g) Section 512(b)(13) controlled entity (Yes/No).

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.

Table with 11 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations; (i) Code V-UBI amount; (j) General or managing partner; (k) Percentage ownership.

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.

Table with 10 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity (Yes/No).

Table with 10 columns and 3 rows, mostly empty.

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

Table with 10 columns (a-s) and 2 columns (Yes/No) for various transaction types like interest, gifts, loans, dividends, etc.

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.

Table with 4 columns: (a) Name of related organization, (b) Transaction type, (c) Amount involved, (d) Method of determining amount involved.

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.

Table with 11 columns: (a) Name, address, and EIN of entity; (b) Primary activity; (c) Legal domicile; (d) Predominant income; (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; (j) General or managing partner?; (k) Percentage ownership.

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

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

Part VII Supplemental Information

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

Return Reference	Explanation
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