

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

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 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

- 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 \$ 20,356,870

F Name and address of principal officer: JEFF HALL, 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 with columns for 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 2023-08-15

Print/Type preparer's name, Preparer's signature, Date 2023-08-15, Check if PTIN P01456278

Preparer Use Only

Table with 2 columns: Firm information (name, address) and self-employed information (EIN, phone number).

May the IRS discuss this return with the preparer shown above? See Instructions. [X] Yes [] No
For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2022)

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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 [X]

1 Briefly describe the organization's mission:
LOWELL'S MISSION IS TO PURSUE THE STUDY OF ASTRONOMY, ESPECIALLY THE STUDY OF THE SOLAR SYSTEM AND ITS EVOLUTION; CONDUCT PURE RESEARCH IN ASTRONOMICAL PHENOMENA; PROVIDE 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 [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as 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 \$ 11,573,259 including grants of \$ 539,475) (Revenue \$ 4,684,001)
CONTINUING A MORE THAN 125-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 2022, LOWELL RESEARCHERS PUBLISHED 114 PEER-REVIEWED PAPERS IN LEADING SCIENTIFIC JOURNALS, ALONG WITH ANOTHER 82 PAPERS IN OTHER VENUES. THEY 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 277 SCIENCE NIGHTS USED BY LOWELL STAFF, AS WELL AS ASTRONOMERS AT OUR PARTNER INSTITUTIONS: BOSTON UNIVERSITY, NORTHERN ARIZONA UNIVERSITY, UNIVERSITY OF MARYLAND, UNIVERSITY OF TOLEDO, AND YALE UNIVERSITY. IN TOTAL, THE LDT FEATURED PROMINENTLY IN 59 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 TELESCOPES AT ITS ANDERSON MESA SITE AND HAS BEGUN THE PROCESS OF REPLACING ITS ANTIQUATED 31" TELESCOPE WITH A MODERN 1-METER TELESCOPE. ACCESS TO LOCAL TELESCOPES EQUIPPED WITH WORLD-CLASS INSTRUMENTS HAS ENABLED SCIENCE THAT COULD NOT BE DONE ELSEWHERE. IN ADDITION, THE OBSERVATORY IS UNDERTAKING A DRAMATIC EXPANSION OF ITS MAIN CAMPUS ON MARS HILL, INCLUDING PRELIMINARY DESIGN WORK FOR A NEW TECHNICAL SERVICES BUILDING THAT WILL GREATLY INCREASE THE INSTRUMENTATION AND ENGINEERING CAPABILITIES OF ITS TECHNICAL STAFF. FINALLY, LOWELL OBSERVATORY ALSO ENGAGED IN A STRONG PROGRAM OF RESEARCH AND DEVELOPMENT AIMED AT NEW TECHNOLOGIES TO BENEFIT ITS OBSERVING FACILITIES AND THE LARGER ASTRONOMICAL COMMUNITY.

4b (Code:) (Expenses \$ 4,009,461 including grants of \$) (Revenue \$ 2,108,172)
LOWELL OBSERVATORY'S PUBLIC PROGRAMS OPERATED THROUGHOUT 2022 IN MUCH THE WAY THEY DID PRIOR TO THE PANDEMIC, THANKS TO SUCCESSFULLY FOLLOWING THE PHASED RE-OPENING OF PROGRAMS IN 2021. GENERAL ADMISSION OFFERINGS INCLUDED REGULARLY SCHEDULED DAYTIME GUIDED TOURS OF THE MARS HILL CAMPUS, AND NIGHTTIME DARK SKY TOURS. IN TANDEM, STAFF HOSTED OPEN HOUSES OF THE HISTORIC CLARK AND PLUTO TELESCOPES, AND PROVIDED SCHEDULED TALKS, INCLUDING ONES DESCRIBING THE HISTORY AND IMPORTANCE OF THE DISCOVERY OF PLUTO, CURRENT ASTRONOMICAL RESEARCH ON EXTRA-SOLAR PLANETS, THE LIFE CYCLE OF STARS AND OUTDOOR CONSTELLATION TALKS. SCHOOL GROUP FIELD TRIPS TO LOWELL WERE BUSY AND THE LOWELL OBSERVATORY CAMPS FOR KIDS PROGRAMS CONTINUED IN THE SUMMER AND SERVED MORE THAN 200 CHILDREN. SPECIAL TOURS AND PROGRAMS PROVIDED SMALL GROUP ACCESS TO THE 24INCH DYER TELESCOPE. WORKING IN COLLABORATION WITH THE MARKETING AND COMMUNICATIONS DEPARTMENT, THE OUTREACH TEAM CONTINUED TO PROVIDE ON-LINE EDUCATIONAL PROGRAMMING. REGULAR OFFERINGS INCLUDED "STAR STUFF" PODCASTS, "INTERACTIVE STARGAZING", AND "MARS HILL ALMANAC," AS WELL AS A MONTHLY SERIES CELEBRATING THE 10TH ANNIVERSARY OF THE FIRST LIGHT OF THE 4.3-METER LOWELL DISCOVERY TELESCOPE. SPECIAL PROGRAMMING IN 2022 INCLUDED THE ANNUAL I HEART PLUTO FESTIVAL (IN HYBRID FORM), THE POPULAR MESSIER MARATHON, AND LIVESTREAMS HIGHLIGHTING LUNAR ECLIPSES, METEOR SHOWERS, AND NATIONAL ASTRONOMY DAY. THE NATIVE AMERICAN ASTRONOMY OUTREACH PROGRAM (NAAOP) TEAM CONDUCTED THEIR CLASSROOM VISITS THROUGHOUT THE SCHOOL YEAR AND HOSTED SUMMER AND WINTER CAMPS FOR STUDENTS. LOWELL EDUCATORS RETURNED TO THE FLAGSTAFF FAMILY FOOD CENTER (FFFC) TO LEAD SCIENCE ACTIVITIES FOR THE CHILDREN THAT FFFC SERVES. THESE VISITS OCCURRED EVERY OTHER WEEK FROM JANUARY THROUGH DECEMBER. THE OBSERVATORY ALSO PARTICIPATED IN SEVERAL LOCAL OUTREACH EVENTS, INCLUDING THE FLAGSTAFF STAR PARTY AND SCIENCE IN THE PARK. PRIVATE EVENTS AND FACILITY RENTALS WERE HOSTED AT LOWELL, AND THE EVENTS TEAM PULLED OFF SEVERAL SUCCESSFUL EVENTS BOTH ON AND OFF-CAMPUS. THE KEMPER AND ETHEL MARLEY FOUNDATION ASTRONOMY DISCOVERY CENTER (ADC) AT LOWELL OBSERVATORY WILL BE A PLACE OF CURIOSITY AND DISCOVERY FOR VISITORS WORLDWIDE. AFTER THREE YEARS OF CONSTRUCTION AND RAISING \$53.6 MILLION DOLLARS FOR THE NEW BUILDING, LOWELL OBSERVATORY EXPECTS TO CELEBRATE A GRAND OPENING IN NOVEMBER 2024. THE THREE-STORY, 40,000-SQUARE-FOOT ADC WILL FEATURE A STATE-OF-THE-ART THEATER, EXHIBIT GALLERIES, AND A ROOFTOP AMPHITHEATER FOR EXPLORING FLAGSTAFF'S FAMOUSLY DARK SKIES. THE ENTIRETY OF THE BUILDING WAS FUNDED THROUGH THE SUPPORT OF DONORS AND STATE-FUNDED GRANTS A TESTAMENT TO THE INCREDIBLE AMOUNT OF SUPPORT FROM OUR COMMUNITIES AND A SHOW OF HOW MUCH SUCH A SCIENCE CENTER WAS NEEDED IN NORTHERN ARIZONA. IN PREPARATION FOR THE ADC, TEAMS ACROSS THE OBSERVATORY HAVE COME TOGETHER TO PLAN EVERYTHING FROM PROGRAMMING, EXHIBIT DESIGN, INTERPRETIVE SIGNAGE NEEDS, BRANDING, AND GUEST TRAFFIC FLOW. MARKETING VIDEOS WERE RELEASED, GIVING VIEWERS AN ANIMATED TOUR AS A LOOK INTO THE BUILDING AHEAD OF ITS OPENING. THIS HAS BEEN A TRULY COLLABORATIVE EFFORT TO ENSURE ALL DEPARTMENT VOICES ARE REPRESENTED.

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

4d	Other program services (Describe in Schedule O.) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
4e	Total program service expenses 15,582,720

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

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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 grants, compensation, bond issues, and organizational transactions.

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, Forms W-2G, and backup withholding rules.

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

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... (1), 1b Enter the number of voting members... (0), 2 Did any officer, director, trustee... (No), 3 Did the organization delegate control... (No), 4 Did the organization make any significant changes... (No), 5 Did the organization become aware... (No), 6 Did the organization have members... (No), 7a Did the organization have members... (No), 7b Are any governance decisions... (No), 8 Did the organization contemporaneously document... (Yes), 9 Is there any officer, director, trustee... (No)

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... (No), 10b If "Yes," did the organization have written policies... (No), 11a Has the organization provided a complete copy... (Yes), 11b Describe on Schedule O the process... (No), 12a Did the organization have a written conflict of interest policy... (Yes), 12b Were officers, directors, or trustees... (Yes), 12c Did the organization regularly and consistently monitor... (Yes), 13 Did the organization have a written whistleblower policy... (Yes), 14 Did the organization have a written document retention... (Yes), 15a Did the process for determining compensation... (Yes), 15b Other officers or key employees... (No), 16a Did the organization invest in, contribute assets to... (No), 16b If "Yes," did the organization follow a written policy... (No)

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.
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) 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				189,691	0	24,136
(2) KELLER CHRISTOPH DIRECTOR OF SCIENCE	40.00				X			183,459	0	20,491
(3) MASSEY PHILIP ASTRONOMER	40.00					X		171,961	0	16,634
(4) HUNTER DEIDRE ASTRONOMER	40.00					X		166,871	0	20,563
(5) ACTOR ANN CHIEF PHILANTHROPY OFFICER	38.00 2.00				X			166,065	0	17,576
(6) LABRUZZO ANNE CHIEF FINANCIAL OFFICER	36.00 4.00			X				156,024	0	21,843
(7) WEST MICHAEL ASTRONOMER	40.00					X		167,600	0	9,618
(8) LEVINE STEPHEN ASTRONOMER	40.00					X		158,502	0	17,386
(9) BOSH AMANDA CHIEF OPERATIONS OFFICER	40.00				X			151,518	0	21,136
(10) SAWYER DAVID TECHNICAL PROJECT MANAGER	40.00					X		151,340	0	15,955
(11) PUTNAM W LOWELL TRUSTEE	30.00 4.00	X		X				6	0	12,486

(A) Name and title	(B) Average hours per	(C) Position (do not check more than one box, unless person	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other
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	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a Moderated campaigns				
1b Membership dues 364,522				
1c Fundraising events				
1d Related organizations 310,812				
1e Government grants (contributions) 7,316,836				
1f All other contributions, gifts, grants, and similar amounts not included above 4,855,638				
1g Noncash contributions included in lines 1a - 1f:\$ 36,757				
h Total. Add lines 1a-1f	12,847,808			

Program Service Revenue	Business Code			
		(A)	(B)	(C)
2a RESEARCH - GOVERNMENT CONTRACTS	541700	2,511,002	2,511,002	
2b EDUCATIONAL PROGRAMS	611600	1,742,401	1,742,401	
2c TELESCOPE ACCESS FEES	541700	1,650,395	1,650,395	
2d				
2e				
2f All other program service revenue.				
g Total. Add lines 2a-2f.		5,903,798		

3 Investment income (including dividends, interest, and other similar amounts)	43,412			43,412
4 Income from investment of tax-exempt bond proceeds				
5 Royalties				

		(i) Real	(ii) Personal			
6a Gross rents	6a					
b Less: rental expenses	6b					
c Rental income or (loss)	6c					
d Net rental income or (loss)						

		(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory	7a	351,415	2,000			
Less: cost or other basis and sales expenses	7b	1,643	0			
Gain or (loss)	7c	349,772	2,000			
d Net gain or (loss)		351,772				351,772

8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					

c Net income or (loss) from gaming activities . . . ▶					
10a	Gross sales of inventory, less returns and allowances . . .	685,833			
	b Less: cost of goods sold . . .	320,062			
c Net income or (loss) from sales of inventory . . . ▶			365,771	365,771	
11a	MISCELLANEOUS INCOME	Business Code			
		900099	522,604	522,604	
b					
c Other Revenue Misc Amt					
d All other revenue					
e Total. Add lines 11a-11d ▶			522,604		
12 Total revenue. See instructions ▶			20,035,165	6,792,173	0
					395,184

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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	539,475	539,475		
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	369,702	30,257	284,983	54,462
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	8,813,558	7,327,340	546,670	939,548
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	382,934	329,534	14,955	38,445
9 Other employee benefits	945,206	777,402	72,123	95,681
10 Payroll taxes	664,223	548,146	47,946	68,131
11 Fees for services (non-employees):				
a Management				
b Legal	105,430	8,788	96,642	
c Accounting	59,500		59,500	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	7,164		7,164	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,093,509	927,669	131,983	33,857
12 Advertising and promotion	130,876	100,364	983	29,529
13 Office expenses	572,773	185,348	334,559	52,866
14 Information technology	339,176	224,923	21,768	92,485
15 Royalties				
16 Occupancy	798,896	726,705	53,630	18,561
17 Travel	314,595	219,325	31,631	63,639
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	86,219	18,250	29,049	38,920
20 Interest	127,338	78,591	48,747	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,108,108	2,048,424	43,490	16,194

23 Insurance	927,034	914,530	8,428	4,076
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 REPAIRS AND MAINTENANCE	319,470	301,351	15,491	2,628
b TRAINING AND DEVELOPMEN	196,252	48,677	135,678	11,897
c DUES AND SUBSCRIPTIONS	151,394	120,598	29,981	815
d EE RECRUITMENT AND RELO	87,285	74,409	11,459	1,417
e All other expenses	48,012	32,614	946	14,452
25 Total functional expenses. Add lines 1 through 24e	19,188,129	15,582,720	2,027,806	1,577,603
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).				

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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	745,834	1	631,675
	2 Savings and temporary cash investments	2,040,168	2	4,653,683
	3 Pledges and grants receivable, net	14,701,016	3	13,547,874
	4 Accounts receivable, net	181,973	4	212,201
	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	93,258	8	104,363
	9 Prepaid expenses and deferred charges	416,687	9	2,216,971
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 85,439,753		
	b Less: accumulated depreciation	10b 28,553,647	49,803,548	10c 56,886,106
	11 Investments—publicly traded securities	9,610,716	11	0
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	344,555	14	199,310
	15 Other assets. See Part IV, line 11	439,958	15	524,478
16 Total assets. Add lines 1 through 15 (must equal line 33)	78,377,713	16	78,976,661	
Liabilities	17 Accounts payable and accrued expenses	781,238	17	807,191
	18 Grants payable		18	
	19 Deferred revenue	6,649,176	19	7,033,706
	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	6,025,971	23	2,000,000
	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	12,052,466	25	13,547,382
	26 Total liabilities. Add lines 17 through 25	25,508,851	26	23,388,279
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	27,038,021	27	34,560,307
	28 Net assets with donor restrictions	25,830,841	28	21,028,075
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				

Net Assets or	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	52,868,862	32	55,588,382
	33 Total liabilities and net assets/fund balances	78,377,713	33	78,976,661

Form 990 (2022)

Form 990 (2022)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	20,035,165
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,188,129
3	Revenue less expenses. Subtract line 2 from line 1	3	847,036
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	52,868,862
5	Net unrealized gains (losses) on investments	5	-283,323
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	2,155,807
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	55,588,382

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	Yes	

Form 990 (2022)

Form 990 (2022)

Additional Data

[Return to Form](#)

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

2022

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.

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) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (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.

3	The value of services or facilities furnished by a governmental unit to the organization without charge..	121,000	122,000	123,000	124,000	125,000	615,000
4	Total. Add lines 1 through 3	11,421,816	22,554,053	12,318,142	16,832,119	12,972,808	76,098,938
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) . . .						21,933,441
6	Public support. Subtract line 5 from line 4.						54,165,497

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total	
7	Amounts from line 4. . .	11,421,816	22,554,053	12,318,142	16,832,119	12,972,808	76,098,938
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	2,268	9,825	12,208	14,004	43,412	81,717
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						76,180,655
12	Gross receipts from related activities, etc. (see instructions)				12		27,131,683
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 2022 (line 6, column (f) divided by line 11, column (f))	14	71.100 %
15	Public support percentage for 2021 Schedule A, Part II, line 14	15	74.160 %
16a	33 1/3% support test—2022. 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—2021. 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—2022. 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—2021. If the organization did not check a box on line 13, 16a, 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"/>

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (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, b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975, c Add lines 10a and 10b, 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on, 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.), 13 Total support. (Add lines 9, 10c, 11, and 12.), 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Amount. Row 15: Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f)) 15. Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Amount. Row 17: Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f)) 17. Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18.

- 19a 33 1/3% support tests-2022. 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. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests-2021. 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. The organization qualifies as a publicly supported organization.
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) 2022

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? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below. b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below. b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? c Substitutions only. Was the substitution the result of an event beyond the organization's control? 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.

			6		
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>		7		
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>		8		
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>		9a		
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>		9b		
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>		9c		
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>		10a		
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).		10b		

Schedule A (Form 990) 2022

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</i>	Yes	No

substantially all of its activities.

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

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

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

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

Table with 3 columns and 4 rows labeled 2a, 2b, 3a, 3b.

Schedule A (Form 990) 2022

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 table with columns for (A) Prior Year and (B) Current Year (optional).

Section B - Minimum Asset Amount table with columns for (A) Prior Year and (B) Current Year (optional).

Section C - Distributable Amount table with columns for Current Year.

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Schedule A (Form 990) 2022

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

Section D - Distributions table with columns for Current Year.

excess of income from activity		
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 2022 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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required-- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022:		
a	From 2017.		
b	From 2018.		
c	From 2019.		
d	From 2020.		
e	From 2021.		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, 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 2022. 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 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018.		
b	Excess from 2019.		
c	Excess from 2020.		
d	Excess from 2021.		
e	Excess from 2022.		

Schedule A (Form 990) (2022)

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
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Schedule A (Form 990) 2022

Software ID:
Software Version:

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990) Department of the Treasury Internal Revenue Service

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

2022

Table with 2 columns: Name of the organization (LOWELL OBSERVATORY) and 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 33 1/3% support test...
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...
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.

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).

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

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

Table with 4 columns: (a) No., (b) Name, address, and ZIP + 4, (c) Total contributions, (d) Type of contribution (Person)

<u>RESTRICTED</u>		\$ <u>RESTRICTED</u>	<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 <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page 3

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

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

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
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	

Schedule B (Form 990) (2022)

Additional Data

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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

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. 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 (2a-2d). 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-1b and 2a-2b regarding 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	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	44,179,628	36,315,509	30,997,339	26,558,269	33,571,683
b Contributions	1,024,292	4,366,064	2,278,596	709,421	467,872
c Net investment earnings, gains, and losses	-4,704,207	3,881,793	3,333,162	4,013,194	-1,781,866
d Grants or scholarships	294,403	259,809	175,186	163,237	5,566,105
e Other expenditures for facilities and programs					
f Administrative expenses	146,259	123,929	118,402	120,308	133,315
g End of year balance	40,059,052	44,179,628	36,315,509	30,997,339	26,558,269

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

- a** Board designated or quasi-endowment ▶ 1.024 %
- b** Permanent endowment ▶ 18.510 %
- c** Term endowment ▶ 80.467 %

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		23,619,209	7,618,758	16,000,451
c Leasehold improvements		3,946,012	3,176,739	769,273
d Equipment		40,829,302	17,237,182	23,592,120
e Other		16,599,313	520,968	16,078,345
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				56,886,106

Schedule D (Form 990) 2022

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	13,542,420
DUE TO/FROM OTHER FUNDS	4,962
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	13,547,382

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions of revenue reconciliation.

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions of expense reconciliation.

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.

Table with 2 columns: Return Reference and Explanation. Contains descriptions for Part V, Line 4 and Part X, Line 2.

Schedule D (Form 990) 2022

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

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

Go to www.irs.gov/Form990 for the latest information. Attach to Form 990.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service 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?
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 Lowell Observatory Foundation, Northern Arizona University, Planetary Science Institute, University of Pittsburgh, Arizona State University, University of Central Florida, and University of Maryland.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table. 7
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) 2022

Schedule I (Form 990) 2022 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. Rows 1-7 are empty.

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. Row 1: PART I, LINE 2: ALL GRANT RECIPIENTS ARE MAJOR UNIVERSITIES, WITH SOPHISTICATED SYSTEMS FOR ADMINISTERING GRANTS. OBSERVATORY GRANTS TO THE UNIVERSITIES ARE PAID ON A COST REIMBURSEMENT BASIS. THE OBSERVATORY PRINCIPAL INVESTIGATOR UNDER EACH AWARD CLOSELY COORDINATES RESEARCH EFFORTS WITH THE UNIVERSITY RECEIVING THE SUB AWARD AND REVIEWS EACH INVOICE SUBMITTED BY THE UNIVERSITY PRIOR TO PAYMENT.

Schedule I (Form 990) 2022

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Software Version:

Schedule J (Form 990)

Compensation Information

OMB No. 1545-0047

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.

2022

Open to Public Inspection

Name of the organization LOWELL OBSERVATORY

Employer identification number 86-0098918

Part I Questions Regarding Compensation

Table with 3 columns: Question, Yes, No. Contains questions 1a through 9 regarding compensation reporting and substantiation.

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T Schedule J (Form 990) 2022

Schedule J (Form 990) 2022

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.

Table with 8 columns: (A) Name and Title, (B) Breakdown of W-2, 1099-MISC compensation, (C) Retirement and other deferred compensation, (D) Nontaxable benefits, (E) Total of columns (B)(i)-(D), (F) Compensation in column (B) reported as deferred on prior Form 990. Lists individuals like HALL JEFFREY, KELLER CHRISTOPH, etc.

ASTRONOMER

	(ii)						
		0	0	0	0	0	0
8 LEVINE STEPHEN ASTRONOMER	(i)	158,502	0	0	8,050	9,336	175,888
	(ii)	0	0	0	0	0	0
9 BOSH AMANDA CHIEF OPERATIONS OFFICER	(i)	151,518	0	0	7,787	13,349	172,654
	(ii)	0	0	0	0	0	0
10 SAWYER DAVID TECHNICAL PROJECT MANAGER	(i)	151,340	0	0	6,775	9,180	167,295
	(ii)	0	0	0	0	0	0

Schedule J (Form 990) 2022

Schedule J (Form 990) 2022

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) 2022

Additional Data

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SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2022

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, Securities, Real estate, and Other categories.

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 29

Table with 3 columns: Question (30a, 31, 32a, 33), Yes, No. Contains questions about property holding periods and contribution policies.

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

Cat. No. 51227J

Schedule M (Form 990) (2022)

Schedule M (Form 990) (2022)

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. Contains details about column (b) and line 32b reporting.

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SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization LOWELL OBSERVATORY

Employer identification number

86-0098918

Table with 2 columns: Return Reference, Explanation. Contains 4 rows of supplemental information regarding Form 990 sections 11B, 12C, 15A, and 19.

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

Cat. No. 51056K

Schedule O (Form 990) 2022

Additional Data

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Software ID:
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SCHEDULE R (Form 990)

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 2022 Open to Public Inspection

Department of the Treasury Internal Revenue Service 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).

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50135Y Schedule R (Form 990) 2022

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? (Yes/No); (i) Code V-UBI amount; (j) General or managing partner? (Yes/No); (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 9 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).

Schedule R (Form 990) 2022

Schedule R (Form 990) 2022

Part VII Supplemental Information

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

Return Reference	Explanation
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Schedule R (Form 990) 2022

Additional Data

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