

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2024**Department of the Treasury  
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for instructions and the latest information.**Open to Public Inspection**

|                                                                                                                                                                                                                                                                                                            |                                                                                                                    |                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> For the <b>2024</b> calendar year, or tax year beginning , <b>2024</b> , and ending , <b>20</b>                                                                                                                                                                                                   |                                                                                                                    |                                                                                                                                                                                                                                                                              |
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b><br>Bay Nature Institute<br>dba Bay Nature, Bay Nature Magazine<br>1328 6th St Ste 2<br>Berkeley, CA 94710 | <b>D</b> Employer identification number<br>76-0744881<br><b>E</b> Telephone number<br>510-528-8550<br><b>G</b> Gross receipts \$ 1,207,549.                                                                                                                                  |
| <b>F</b> Name and address of principal officer: Wesley Radez<br>Same As C Above                                                                                                                                                                                                                            |                                                                                                                    | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions. |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527                                                                                                             |                                                                                                                    |                                                                                                                                                                                                                                                                              |
| <b>J</b> Website: <a href="http://www.baynature.org">www.baynature.org</a>                                                                                                                                                                                                                                 |                                                                                                                    |                                                                                                                                                                                                                                                                              |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other                                                                                                                          |                                                                                                                    | <b>L</b> Year of formation: 2003 <b>M</b> State of legal domicile: CA                                                                                                                                                                                                        |

|                                    |                                                                              |                                                                                                                                                                                                                                                                                             |                                                                        |
|------------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <b>Part I Summary</b>              |                                                                              |                                                                                                                                                                                                                                                                                             |                                                                        |
| <b>Activities &amp; Governance</b> | <b>1</b>                                                                     | Briefly describe the organization's mission or most significant activities: <u>Through environmental journalism, photography, art, and educational webinars, Bay Nature magazine and website connect the people of the San Francisco Bay Area to the natural world that surrounds them.</u> |                                                                        |
|                                    | <b>2</b>                                                                     | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.                                                                                                                                                     |                                                                        |
|                                    | <b>3</b>                                                                     | Number of voting members of the governing body (Part VI, line 1a) .....                                                                                                                                                                                                                     | <b>3</b> 6                                                             |
|                                    | <b>4</b>                                                                     | Number of independent voting members of the governing body (Part VI, line 1b) .....                                                                                                                                                                                                         | <b>4</b> 6                                                             |
|                                    | <b>5</b>                                                                     | Total number of individuals employed in calendar year 2024 (Part V, line 2a) .....                                                                                                                                                                                                          | <b>5</b> 14                                                            |
|                                    | <b>6</b>                                                                     | Total number of volunteers (estimate if necessary) .....                                                                                                                                                                                                                                    | <b>6</b> 15                                                            |
|                                    | <b>7a</b>                                                                    | Total unrelated business revenue from Part VIII, column (C), line 12 .....                                                                                                                                                                                                                  | <b>7a</b> 106,153.                                                     |
| <b>b</b>                           | Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... | <b>7b</b> 0.                                                                                                                                                                                                                                                                                |                                                                        |
| <b>Revenue</b>                     | <b>8</b>                                                                     | Contributions and grants (Part VIII, line 1h) .....                                                                                                                                                                                                                                         | <b>Prior Year</b> 881,869. <b>Current Year</b> 856,730.                |
|                                    | <b>9</b>                                                                     | Program service revenue (Part VIII, line 2g) .....                                                                                                                                                                                                                                          | 287,077. 332,390.                                                      |
|                                    | <b>10</b>                                                                    | Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....                                                                                                                                                                                                                         | 10,164. 8,882.                                                         |
|                                    | <b>11</b>                                                                    | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....                                                                                                                                                                                                              | -8,598. -5,462.                                                        |
|                                    | <b>12</b>                                                                    | Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....                                                                                                                                                                                                    | 1,170,512. 1,192,540.                                                  |
|                                    | <b>Expenses</b>                                                              | <b>13</b>                                                                                                                                                                                                                                                                                   | Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... |
| <b>14</b>                          |                                                                              | Benefits paid to or for members (Part IX, column (A), line 4) .....                                                                                                                                                                                                                         |                                                                        |
| <b>15</b>                          |                                                                              | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....                                                                                                                                                                                                     | 717,429. 727,957.                                                      |
| <b>16a</b>                         |                                                                              | Professional fundraising fees (Part IX, column (A), line 11e) .....                                                                                                                                                                                                                         |                                                                        |
| <b>b</b>                           |                                                                              | Total fundraising expenses (Part IX, column (D), line 25) 197,056.                                                                                                                                                                                                                          |                                                                        |
| <b>17</b>                          |                                                                              | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....                                                                                                                                                                                                                          | 339,427. 332,457.                                                      |
| <b>18</b>                          |                                                                              | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....                                                                                                                                                                                                             | 1,056,856. 1,060,414.                                                  |
| <b>Net Assets or Fund Balances</b> | <b>19</b>                                                                    | Revenue less expenses. Subtract line 18 from line 12 .....                                                                                                                                                                                                                                  | 113,656. 132,126.                                                      |
|                                    | <b>20</b>                                                                    | Total assets (Part X, line 16) .....                                                                                                                                                                                                                                                        | <b>Beginning of Current Year</b> 491,976. <b>End of Year</b> 559,648.  |
|                                    | <b>21</b>                                                                    | Total liabilities (Part X, line 26) .....                                                                                                                                                                                                                                                   | 258,523. 194,069.                                                      |
|                                    | <b>22</b>                                                                    | Net assets or fund balances. Subtract line 21 from line 20 .....                                                                                                                                                                                                                            | 233,453. 365,579.                                                      |

|                                                                                                                                                                                                                                                                                                                       |                                                                      |                                              |                    |                                                 |                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------|--------------------|-------------------------------------------------|-------------------|
| <b>Part II Signature Block</b>                                                                                                                                                                                                                                                                                        |                                                                      |                                              |                    |                                                 |                   |
| Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. |                                                                      |                                              |                    |                                                 |                   |
| <b>Sign Here</b>                                                                                                                                                                                                                                                                                                      | Signature of officer<br>Wesley Radez                                 | Date<br>Publisher/ED                         |                    |                                                 |                   |
|                                                                                                                                                                                                                                                                                                                       | Type or print name and title                                         |                                              |                    |                                                 |                   |
| <b>Paid Preparer Use Only</b>                                                                                                                                                                                                                                                                                         | Preparer's name<br>Tierna Jensen                                     | Preparer's signature<br><i>Tierna Jensen</i> | Date<br>05/08/2025 | Check <input type="checkbox"/> if self-employed | PTIN<br>P02447146 |
|                                                                                                                                                                                                                                                                                                                       | Firm's name<br>Crosby & Kaneda, CPAs LLP                             |                                              |                    |                                                 |                   |
|                                                                                                                                                                                                                                                                                                                       | Firm's address<br>548 Market St PMB 97503<br>San Francisco, CA 94104 |                                              |                    |                                                 |                   |
|                                                                                                                                                                                                                                                                                                                       | Firm's EIN<br>N/A                                                    | Phone no.<br>(510) 835-2727                  |                    |                                                 |                   |

|                                                                                       |  |  |                                         |                             |
|---------------------------------------------------------------------------------------|--|--|-----------------------------------------|-----------------------------|
| May the IRS discuss this return with the preparer shown above? See instructions ..... |  |  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>BAA For Paperwork Reduction Act Notice, see the separate instructions.</b>         |  |  | Form 990 (2024)                         |                             |

Form **8868**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans****File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I – Identification**

|                                                                                            |                                                                                          |                                      |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------------|
| <b>Type or Print</b><br><br>File by the due date for filing your return. See instructions. | Name of exempt organization, employer, or other filer, see instructions.                 | Taxpayer identification number (TIN) |
|                                                                                            | Bay Nature Institute<br>dba Bay Nature, Bay Nature Magazine                              | 76-0744881                           |
|                                                                                            | Number, street, and room or suite number. If a P.O. box, see instructions.               |                                      |
|                                                                                            | 1328 6th St Ste 2                                                                        |                                      |
|                                                                                            | City, town or post office, state, and ZIP code. For a foreign address, see instructions. |                                      |
|                                                                                            | Berkeley, CA 94710                                                                       |                                      |

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... **01**

| Application Is For                          | Return Code | Application Is For                 | Return Code |
|---------------------------------------------|-------------|------------------------------------|-------------|
| Form 990 or Form 990-EZ                     | 01          | Form 4720 (other than individual)  | 09          |
| Form 4720 (individual)                      | 03          | Form 5227                          | 10          |
| Form 990-PF                                 | 04          | Form 6069                          | 11          |
| Form 990-T (section 401(a) or 408(a) trust) | 05          | Form 8870                          | 12          |
| Form 990-T (trust other than above)         | 06          | Form 5330 (individual)             | 13          |
| Form 990-T (corporation)                    | 07          | Form 5330 (other than individual)  | 14          |
| Form 1041-A                                 | 08          | Form 990-T (governmental entities) | 15          |

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II – Automatic Extension of Time To File for Exempt Organizations** (see instructions)The books are in the care of Wesley Radez 1328 6th St Ste 2 Berkeley CA 94710Telephone No. 510-528-8550 Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ..... ☐

- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_.  
If this is for the whole group, check this box ..... ☐

If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for ..... ☐

- 1 I request an automatic 6-month extension of time until 11/15, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 24 or☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason:

☐ Initial return ☐ Final return ☐ Change in accounting period

|                                                                                                                                                                                               |           |    |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|----|
| <b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                           | <b>3a</b> | \$ | 0. |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | <b>3b</b> | \$ | 0. |
| <b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.              | <b>3c</b> | \$ | 0. |

**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:

Bay Nature connects the people of the San Francisco Bay Area to our natural world and motivates people to solve problems with nature in mind. Our vision is that all people have a close relationship with their natural world.

**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 \$ 761,012. including grants of \$ ) (Revenue \$ 332,390.)

See Schedule O

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses 761,012.

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

**Part IV Checklist of Required Schedules** (continued)

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

|                                                                                                                                                                         | Yes       | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|
| <b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable. ....                                                                            | <b>1a</b> | 40 |
| <b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. ....                                                                          | <b>1b</b> | 0  |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? ..... | <b>1c</b> | X  |

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

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

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . .                                                                                                                               | <b>1a</b> 6 |     |    |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.                    |             |     |    |
| <b>b</b> Enter the number of voting members included on line 1a, above, who are independent. . . . .                                                                                                                                 | <b>1b</b> 6 |     |    |
| <b>2</b> 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? . . . . .                                             | <b>2</b>    |     | X  |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . . | <b>3</b>    |     | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .                                                                                                  | <b>4</b>    |     | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .                                                                                                        | <b>5</b>    |     | X  |
| <b>6</b> Did the organization have members or stockholders? . . . . .                                                                                                                                                                | <b>6</b>    |     | X  |
| <b>7a</b> 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? . . . . .                                                               | <b>7a</b>   |     | X  |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .                                                         | <b>7b</b>   |     | X  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                           |             |     |    |
| <b>a</b> The governing body? . . . . .                                                                                                                                                                                               | <b>8a</b>   | X   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .                                                                                                                                             | <b>8b</b>   | X   |    |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O. . . . .       | <b>9</b>    |     | X  |

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

|                                                                                                                                                                                                                                                                                                                 | Yes        | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .                                                                                                                                                                                                                         | <b>10a</b> | X  |
| <b>b</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? . . . . .                                                                   | <b>10b</b> |    |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .                                                                                                                                                                | <b>11a</b> | X  |
| <b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O                                                                                                                                                                                           |            |    |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .                                                                                                                                                                                                    | <b>12a</b> | X  |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .                                                                                                                                                          | <b>12b</b> | X  |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. See Schedule O . . . . .                                                                                                                           | <b>12c</b> | X  |
| <b>13</b> Did the organization have a written whistleblower policy? . . . . .                                                                                                                                                                                                                                   | <b>13</b>  | X  |
| <b>14</b> Did the organization have a written document retention and destruction policy? . . . . .                                                                                                                                                                                                              | <b>14</b>  | X  |
| <b>15</b> 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?                                                                                  |            |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official. See Schedule O . . . . .                                                                                                                                                                                                       | <b>15a</b> | X  |
| <b>b</b> Other officers or key employees of the organization. See Schedule O . . . . .                                                                                                                                                                                                                          | <b>15b</b> | X  |
| If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.                                                                                                                                                                                                                              |            |    |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .                                                                                                                                      | <b>16a</b> | X  |
| <b>b</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? . . . . . | <b>16b</b> |    |

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

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

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.

Wesley Radez 1328 6th St Ste 2 Berkeley CA 94710 510-528-8550

**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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A)<br>Name and title              | (B)<br>Average<br>hours<br>per week<br>(list any<br>hours for<br>related<br>organiza-<br>tions<br>below<br>dotted<br>line) | (C)<br>Position<br>(do not check more than one<br>box, unless person is both an<br>officer and a director/trustee) |         |              |                                 |        | (D)<br>Reportable<br>compensation<br>from<br>the organization<br>(W-2/1099-<br>MISC/1099-NEC) | (E)<br>Reportable<br>compensation from<br>related organizations<br>(W-2/1099-<br>MISC/1099-NEC) | (F)<br>Estimated amount<br>of other<br>compensation from<br>the organization<br>and related<br>organizations |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------|--------------|---------------------------------|--------|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
|                                    |                                                                                                                            | Individual trustee<br>or director                                                                                  | Officer | Key employee | Highest compensated<br>employee | Former |                                                                                               |                                                                                                 |                                                                                                              |
| (1) Wesley Radez<br>Executive Dir. | 50<br>0                                                                                                                    |                                                                                                                    | X       |              |                                 |        | 122,500.                                                                                      | 0.                                                                                              | 0.                                                                                                           |
| (2) Rebecca Johnson<br>Board Chair | 4<br>0                                                                                                                     | X                                                                                                                  | X       |              |                                 |        | 0.                                                                                            | 0.                                                                                              | 0.                                                                                                           |
| (3) Catherine Engberg<br>Treasurer | 2<br>0                                                                                                                     | X                                                                                                                  | X       |              |                                 |        | 0.                                                                                            | 0.                                                                                              | 0.                                                                                                           |
| (4) Deonna Anderson<br>Secretary   | 2<br>0                                                                                                                     | X                                                                                                                  | X       |              |                                 |        | 0.                                                                                            | 0.                                                                                              | 0.                                                                                                           |
| (5) Nan Ho<br>Board Member         | 2<br>0                                                                                                                     | X                                                                                                                  |         |              |                                 |        | 0.                                                                                            | 0.                                                                                              | 0.                                                                                                           |
| (6) Anh Tran<br>Board Member       | 2<br>0                                                                                                                     | X                                                                                                                  |         |              |                                 |        | 0.                                                                                            | 0.                                                                                              | 0.                                                                                                           |
| (7) Suzanne Moss<br>Board Member   | 2<br>0                                                                                                                     | X                                                                                                                  |         |              |                                 |        | 0.                                                                                            | 0.                                                                                              | 0.                                                                                                           |
| (8)                                |                                                                                                                            |                                                                                                                    |         |              |                                 |        |                                                                                               |                                                                                                 |                                                                                                              |
| (9)                                |                                                                                                                            |                                                                                                                    |         |              |                                 |        |                                                                                               |                                                                                                 |                                                                                                              |
| (10)                               |                                                                                                                            |                                                                                                                    |         |              |                                 |        |                                                                                               |                                                                                                 |                                                                                                              |
| (11)                               |                                                                                                                            |                                                                                                                    |         |              |                                 |        |                                                                                               |                                                                                                 |                                                                                                              |
| (12)                               |                                                                                                                            |                                                                                                                    |         |              |                                 |        |                                                                                               |                                                                                                 |                                                                                                              |
| (13)                               |                                                                                                                            |                                                                                                                    |         |              |                                 |        |                                                                                               |                                                                                                 |                                                                                                              |
| (14)                               |                                                                                                                            |                                                                                                                    |         |              |                                 |        |                                                                                               |                                                                                                 |                                                                                                              |

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

| (A)<br>Name and title | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-----------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                       |                                                                                            | Individual trustee or director                                                                               | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                               |                                                                                    |                                                                                               |
| (15) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (16) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (17) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (18) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (19) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (20) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (21) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (22) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (23) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (24) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |
| (25) _____            | _____                                                                                      |                                                                                                              |                       |         |              |                              |        |                                                                               |                                                                                    |                                                                                               |

**1b Subtotal** ..... 122,500. 0. 0.

**c Total from continuation sheets to Part VII, Section A** ..... 0. 0. 0.

**d Total (add lines 1b and 1c)** ..... 122,500. 0. 0.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual.* .....

|          | Yes | No |
|----------|-----|----|
| <b>3</b> |     | X  |

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual.* .....

|          |  |   |
|----------|--|---|
| <b>4</b> |  | X |
|----------|--|---|

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person.* .....

|          |  |   |
|----------|--|---|
| <b>5</b> |  | X |
|----------|--|---|

**Section B. Independent Contractors**

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

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

|                                                            |                                              |                                                                                                                                           | (A)<br>Total revenue                                  | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |  |
|------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|--|
| Contributions, Gifts, Grants,<br>and Other Similar Amounts | 1a                                           | Federated campaigns .....                                                                                                                 | 1a                                                    |                                                    |                                         |                                                                  |  |
|                                                            | b                                            | Membership dues .....                                                                                                                     | 1b                                                    |                                                    |                                         |                                                                  |  |
|                                                            | c                                            | Fundraising events .....                                                                                                                  | 1c                                                    | 84,061.                                            |                                         |                                                                  |  |
|                                                            | d                                            | Related organizations .....                                                                                                               | 1d                                                    |                                                    |                                         |                                                                  |  |
|                                                            | e                                            | Government grants (contributions) .....                                                                                                   | 1e                                                    | 17,000.                                            |                                         |                                                                  |  |
|                                                            | f                                            | All other contributions, gifts, grants, and<br>similar amounts not included above .....                                                   | 1f                                                    | 755,669.                                           |                                         |                                                                  |  |
|                                                            | g                                            | Noncash contributions included in<br>lines 1a-1f. ....                                                                                    | 1g                                                    | 2,204.                                             |                                         |                                                                  |  |
|                                                            | h                                            | <b>Total.</b> Add lines 1a-1f .....                                                                                                       |                                                       | 856,730.                                           |                                         |                                                                  |  |
|                                                            | Program Service Revenue                      | Business Code                                                                                                                             |                                                       |                                                    |                                         |                                                                  |  |
| 2a                                                         |                                              | Advertising .....                                                                                                                         | 541800                                                | 115,903.                                           | 9,750.                                  | 106,153.                                                         |  |
| b                                                          |                                              | Subscriptions .....                                                                                                                       | 511120                                                | 107,219.                                           | 107,219.                                |                                                                  |  |
| c                                                          |                                              | Membership sales .....                                                                                                                    | 900099                                                | 59,861.                                            | 59,861.                                 |                                                                  |  |
| d                                                          |                                              | Editorial services .....                                                                                                                  | 561499                                                | 38,280.                                            | 38,280.                                 |                                                                  |  |
| e                                                          |                                              | Retail/bulk sales & other .....                                                                                                           | 900099                                                | 11,127.                                            | 11,127.                                 |                                                                  |  |
| f                                                          |                                              | All other program service revenue .....                                                                                                   |                                                       |                                                    |                                         |                                                                  |  |
| g                                                          |                                              | <b>Total.</b> Add lines 2a-2f .....                                                                                                       |                                                       | 332,390.                                           |                                         |                                                                  |  |
| Other Revenue                                              | 3                                            | Investment income (including dividends, interest, and<br>other similar amounts) .....                                                     |                                                       | 8,882.                                             |                                         | 8,882.                                                           |  |
|                                                            | 4                                            | Income from investment of tax-exempt bond proceeds .....                                                                                  |                                                       |                                                    |                                         |                                                                  |  |
|                                                            | 5                                            | Royalties .....                                                                                                                           |                                                       |                                                    |                                         |                                                                  |  |
|                                                            | 6a                                           | Gross rents .....                                                                                                                         | 6a                                                    |                                                    |                                         |                                                                  |  |
|                                                            |                                              | b                                                                                                                                         | Less: rental expenses .....                           | 6b                                                 |                                         |                                                                  |  |
|                                                            |                                              |                                                                                                                                           | c                                                     | Rental income or (loss) .....                      | 6c                                      |                                                                  |  |
|                                                            | d                                            | Net rental income or (loss) .....                                                                                                         |                                                       |                                                    |                                         |                                                                  |  |
|                                                            | 7a                                           | Gross amount from<br>sales of assets<br>other than inventory .....                                                                        | 7a                                                    |                                                    |                                         |                                                                  |  |
|                                                            |                                              | b                                                                                                                                         | Less: cost or other basis<br>and sales expenses ..... | 7b                                                 |                                         |                                                                  |  |
|                                                            |                                              |                                                                                                                                           | c                                                     | Gain or (loss) .....                               | 7c                                      |                                                                  |  |
|                                                            | d                                            | Net gain or (loss) .....                                                                                                                  |                                                       |                                                    |                                         |                                                                  |  |
|                                                            | 8a                                           | Gross income from fundraising events<br>(not including \$ 84,061.<br>of contributions reported on line 1c).<br>See Part IV, line 18 ..... | 8a                                                    | 8,235.                                             |                                         |                                                                  |  |
|                                                            |                                              | b                                                                                                                                         | Less: direct expenses .....                           | 8b                                                 | 15,009.                                 |                                                                  |  |
|                                                            |                                              | c                                                                                                                                         | Net income or (loss) from fundraising events .....    |                                                    | -6,774.                                 |                                                                  |  |
|                                                            | 9a                                           | Gross income from gaming activities.<br>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<br>returns and allowances .....                                                                            | 10a                                                   |                                                    |                                         |                                                                  |  |
|                                                            |                                              | b                                                                                                                                         | Less: cost of goods sold .....                        | 10b                                                |                                         |                                                                  |  |
|                                                            |                                              | c                                                                                                                                         | Net income or (loss) from sales of inventory .....    |                                                    |                                         |                                                                  |  |
| Miscellaneous<br>Revenue                                   | Business Code                                |                                                                                                                                           |                                                       |                                                    |                                         |                                                                  |  |
|                                                            | 11a                                          | Other income .....                                                                                                                        | 900099                                                | 1,312.                                             |                                         | 1,312.                                                           |  |
|                                                            | b                                            | .....                                                                                                                                     |                                                       |                                                    |                                         |                                                                  |  |
|                                                            | c                                            | .....                                                                                                                                     |                                                       |                                                    |                                         |                                                                  |  |
|                                                            | d                                            | All other revenue .....                                                                                                                   |                                                       |                                                    |                                         |                                                                  |  |
|                                                            | e                                            | <b>Total.</b> Add lines 11a-11d .....                                                                                                     |                                                       | 1,312.                                             |                                         |                                                                  |  |
| 12                                                         | <b>Total revenue.</b> See instructions ..... |                                                                                                                                           | 1,192,540.                                            | 226,237.                                           | 106,153.                                | 10,194.                                                          |  |

**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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.                                                                                                                                    |                       |                                 |                                        |                             |
| 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.                                                                                                                                                                | 122,500.              | 49,000.                         | 18,375.                                | 55,125.                     |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).                                                                                            | 0.                    | 0.                              | 0.                                     | 0.                          |
| 7 Other salaries and wages.                                                                                                                                                                                                                | 512,828.              | 383,023.                        | 45,158.                                | 84,647.                     |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).                                                                                                                                      |                       |                                 |                                        |                             |
| 9 Other employee benefits.                                                                                                                                                                                                                 | 43,779.               | 29,503.                         | 4,731.                                 | 9,545.                      |
| 10 Payroll taxes.                                                                                                                                                                                                                          | 48,850.               | 33,218.                         | 4,885.                                 | 10,747.                     |
| 11 Fees for services (nonemployees):                                                                                                                                                                                                       |                       |                                 |                                        |                             |
| a Management.                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| b Legal.                                                                                                                                                                                                                                   |                       |                                 |                                        |                             |
| c Accounting.                                                                                                                                                                                                                              | 7,364.                |                                 | 7,364.                                 |                             |
| d Lobbying.                                                                                                                                                                                                                                |                       |                                 |                                        |                             |
| e Professional fundraising services. See Part IV, line 17.                                                                                                                                                                                 |                       |                                 |                                        |                             |
| f Investment management fees.                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)                                                                                                                            |                       |                                 |                                        |                             |
| 12 Advertising and promotion.                                                                                                                                                                                                              | 24,110.               | 24,110.                         |                                        |                             |
| 13 Office expenses.                                                                                                                                                                                                                        | 46,158.               | 8,678.                          | 12,684.                                | 24,796.                     |
| 14 Information technology.                                                                                                                                                                                                                 | 11,195.               | 6,013.                          | 5,182.                                 |                             |
| 15 Royalties.                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| 16 Occupancy.                                                                                                                                                                                                                              | 19,429.               | 12,240.                         | 1,943.                                 | 5,246.                      |
| 17 Travel.                                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials.                                                                                                                                         |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings.                                                                                                                                                                                                 | 2,915.                | 2,915.                          |                                        |                             |
| 20 Interest.                                                                                                                                                                                                                               |                       |                                 |                                        |                             |
| 21 Payments to affiliates.                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization.                                                                                                                                                                                              |                       |                                 |                                        |                             |
| 23 Insurance.                                                                                                                                                                                                                              | 3,253.                | 2,212.                          | 325.                                   | 716.                        |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)                                     |                       |                                 |                                        |                             |
| a Editorial content/design.                                                                                                                                                                                                                | 131,275.              | 131,275.                        |                                        |                             |
| b Subscription costs.                                                                                                                                                                                                                      | 34,383.               | 34,383.                         |                                        |                             |
| c Production printing.                                                                                                                                                                                                                     | 32,319.               | 32,319.                         |                                        |                             |
| d Website & other.                                                                                                                                                                                                                         | 20,056.               | 12,123.                         | 1,699.                                 | 6,234.                      |
| e All other expenses.                                                                                                                                                                                                                      |                       |                                 |                                        |                             |
| 25 Total functional expenses. Add lines 1 through 24e.                                                                                                                                                                                     | 1,060,414.            | 761,012.                        | 102,346.                               | 197,056.                    |
| 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). |                       |                                 |                                        |                             |

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

|                                                                           |                                                                                                                                                                                                                                | (A)<br>Beginning of year |            | (B)<br>End of year |
|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------|--------------------|
| <b>Assets</b>                                                             | <b>1</b> Cash — non-interest-bearing .....                                                                                                                                                                                     | 142,105.                 | <b>1</b>   | 102,175.           |
|                                                                           | <b>2</b> Savings and temporary cash investments .....                                                                                                                                                                          | 286,179.                 | <b>2</b>   | 387,454.           |
|                                                                           | <b>3</b> Pledges and grants receivable, net .....                                                                                                                                                                              |                          | <b>3</b>   |                    |
|                                                                           | <b>4</b> Accounts receivable, net .....                                                                                                                                                                                        | 58,860.                  | <b>4</b>   | 64,777.            |
|                                                                           | <b>5</b> 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 ..... |                          | <b>5</b>   |                    |
|                                                                           | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....                                                               |                          | <b>6</b>   |                    |
|                                                                           | <b>7</b> Notes and loans receivable, net .....                                                                                                                                                                                 |                          | <b>7</b>   |                    |
|                                                                           | <b>8</b> Inventories for sale or use .....                                                                                                                                                                                     |                          | <b>8</b>   |                    |
|                                                                           | <b>9</b> Prepaid expenses and deferred charges .....                                                                                                                                                                           | 4,832.                   | <b>9</b>   | 5,242.             |
|                                                                           | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....                                                                                                                           | <b>10a</b> 2,078.        |            |                    |
|                                                                           | <b>b</b> Less: accumulated depreciation .....                                                                                                                                                                                  | <b>10b</b> 2,078.        | <b>10c</b> |                    |
|                                                                           | <b>11</b> Investments — publicly traded securities .....                                                                                                                                                                       |                          | <b>11</b>  |                    |
|                                                                           | <b>12</b> Investments — other securities. See Part IV, line 11 .....                                                                                                                                                           |                          | <b>12</b>  |                    |
|                                                                           | <b>13</b> Investments — program-related. See Part IV, line 11 .....                                                                                                                                                            |                          | <b>13</b>  |                    |
|                                                                           | <b>14</b> Intangible assets .....                                                                                                                                                                                              |                          | <b>14</b>  |                    |
|                                                                           | <b>15</b> Other assets. See Part IV, line 11 .....                                                                                                                                                                             |                          | <b>15</b>  |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 491,976.                                                                                                                                                                                                                       | <b>16</b>                | 559,648.   |                    |
| <b>Liabilities</b>                                                        | <b>17</b> Accounts payable and accrued expenses .....                                                                                                                                                                          | 49,847.                  | <b>17</b>  | 45,172.            |
|                                                                           | <b>18</b> Grants payable .....                                                                                                                                                                                                 |                          | <b>18</b>  |                    |
|                                                                           | <b>19</b> Deferred revenue .....                                                                                                                                                                                               | 208,676.                 | <b>19</b>  | 148,897.           |
|                                                                           | <b>20</b> Tax-exempt bond liabilities .....                                                                                                                                                                                    |                          | <b>20</b>  |                    |
|                                                                           | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....                                                                                                                                          |                          | <b>21</b>  |                    |
|                                                                           | <b>22</b> 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 .....     |                          | <b>22</b>  |                    |
|                                                                           | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....                                                                                                                                                 |                          | <b>23</b>  |                    |
|                                                                           | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....                                                                                                                                                   |                          | <b>24</b>  |                    |
|                                                                           | <b>25</b> 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 .....                                          |                          | <b>25</b>  |                    |
|                                                                           | <b>26 Total liabilities.</b> Add lines 17 through 25 .....                                                                                                                                                                     | 258,523.                 | <b>26</b>  | 194,069.           |
| <b>Net Assets or Fund Balances</b>                                        | <b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b> <input checked="" type="checkbox"/>                                                                                           |                          |            |                    |
|                                                                           | <b>27</b> Net assets without donor restrictions .....                                                                                                                                                                          | 170,461.                 | <b>27</b>  | 227,701.           |
|                                                                           | <b>28</b> Net assets with donor restrictions .....                                                                                                                                                                             | 62,992.                  | <b>28</b>  | 137,878.           |
|                                                                           | <b>Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.</b> <input type="checkbox"/>                                                                                                    |                          |            |                    |
|                                                                           | <b>29</b> Capital stock or trust principal, or current funds .....                                                                                                                                                             |                          | <b>29</b>  |                    |
|                                                                           | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....                                                                                                                                               |                          | <b>30</b>  |                    |
|                                                                           | <b>31</b> Retained earnings, endowment, accumulated income, or other funds .....                                                                                                                                               |                          | <b>31</b>  |                    |
|                                                                           | <b>32</b> Total net assets or fund balances .....                                                                                                                                                                              | 233,453.                 | <b>32</b>  | 365,579.           |
|                                                                           | <b>33</b> Total liabilities and net assets/fund balances .....                                                                                                                                                                 | 491,976.                 | <b>33</b>  | 559,648.           |

**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  | 1,192,540. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)                                                       | 2  | 1,060,414. |
| 3  | Revenue less expenses. Subtract line 2 from line 1                                                             | 3  | 132,126.   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 233,453.   |
| 5  | Net unrealized gains (losses) on investments                                                                   | 5  |            |
| 6  | Donated services and use of facilities                                                                         | 6  |            |
| 7  | Investment expenses                                                                                            | 7  |            |
| 8  | Prior period adjustments                                                                                       | 8  |            |
| 9  | Other changes in net assets or fund balances (explain on 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 | 365,579.   |

**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?                                                                                                                         | 2a  | X  |
| 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                                                                          |     |    |
| b Were the organization's financial statements audited by an independent accountant?                                                                                                                                       | 2b  | X  |
| 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 type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                                                                          |     |    |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c  |    |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.                                                                                                  |     |    |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?                                                         | 3a  | X  |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits     | 3b  |    |

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public  
Inspection

Name of the organization Bay Nature Institute  
dba Bay Nature, Bay Nature Magazine  
Employer identification number 76-0744881

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).** (Attach Schedule E (Form 990).)
- 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).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 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).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ 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).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 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, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 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).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- 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. **You must complete Part IV, Sections A and B.**
- 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). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- 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 \_\_\_\_\_
- g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|-------------------------------------------------------------------------------|-------------------------------------------------------------|----|---------------------------------------------------|-------------------------------------------------|
|                                    |          |                                                                               | Yes                                                         | No |                                                   |                                                 |
| (A)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (B)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (C)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (D)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (E)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| Total                              |          |                                                                               |                                                             |    |                                                   |                                                 |

**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 fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)                                                                                                                                                                  | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")                                                                                                  | 594,703. | 600,057. | 612,376. | 881,869. | 857,023. | 3,546,028. |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.                                                                                                    |          |          |          |          |          | 0.         |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge                                                                                             |          |          |          |          |          | 0.         |
| <b>4 Total.</b> Add lines 1 through 3                                                                                                                                                                        | 594,703. | 600,057. | 612,376. | 881,869. | 857,023. | 3,546,028. |
| <b>5</b> 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) |          |          |          |          |          | 320,308.   |
| <b>6 Public support.</b> Subtract line 5 from line 4                                                                                                                                                         |          |          |          |          |          | 3,225,720. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)                                                                                                                                                 | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|--------------------------|
| <b>7</b> Amounts from line 4                                                                                                                                                                | 594,703. | 600,057. | 612,376. | 881,869. | 857,023. | 3,546,028.               |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources                                                    | 146.     | 154.     | 118.     | 10,164.  | 8,882.   | 19,464.                  |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                                                                                 |          |          |          |          |          | 0.                       |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) See Part VI                                                                       | 2,094.   | 1,105.   | 2,605.   | 209.     | 1,312.   | 7,325.                   |
| <b>11 Total support.</b> Add lines 7 through 10                                                                                                                                             |          |          |          |          |          | 3,572,817.               |
| <b>12</b> Gross receipts from related activities, etc. (see instructions)                                                                                                                   |          |          |          |          | 12       | 1,646,731.               |
| <b>13 First 5 years.</b> 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 <b>stop here</b> |          |          |          |          |          | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|                                                                                                                                                                                                                                                                                                                                                                                                         |                                     |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------|
| <b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))                                                                                                                                                                                                                                                                                                       | <b>14</b>                           | 90.29 % |
| <b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14                                                                                                                                                                                                                                                                                                                              | <b>15</b>                           | 94.50 % |
| <b>16a 33-1/3% support test—2024.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.                                                                                                                                                                       | <input checked="" type="checkbox"/> |         |
| <b>b 33-1/3% support test—2023.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization.                                                                                                                                                                    | <input type="checkbox"/>            |         |
| <b>17a 10%-facts-and-circumstances test—2024.</b> 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 <b>stop here.</b> 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>b 10%-facts-and-circumstances test—2023.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....                                                                       |          |          |          |          |          |           |
| <b>2</b> 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 ..... |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....                                                                             |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....                                                                          |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....                                                                  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....                                                                                                                                             |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....                                                                                                |          |          |          |          |          |           |
| <b>b</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 .....           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....                                                                                                                                                      |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.) .....                                                                                                                          |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)                                                                                                      | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|--------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....                                                                                                               |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....                                                                                                             |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (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**

|                                                                                                         |           |   |
|---------------------------------------------------------------------------------------------------------|-----------|---|
| <b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) ..... | <b>15</b> | % |
| <b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 .....                       | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|                                                                                                                     |           |   |
|---------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>17</b> Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)) ..... | <b>17</b> | % |
| <b>18</b> Investment income percentage from <b>2023</b> Schedule A, Part III, line 17 .....                         | <b>18</b> | % |

**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**. The organization qualifies as a publicly supported organization .....☐**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**. 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 .....☐

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.                                                                                                                                                                                                                     |     |    |
| <b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).                                                                                                                                                                                                                                                  |     |    |
| <b>3a</b> 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>b</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 <b>Part VI</b> when and how the organization made the determination.                                                                                                                                                                                                                                                                |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.                                                                                                                                                                                                                                                                                                         |     |    |
| <b>4a</b> 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>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.                                                                                                                                                                                                             |     |    |
| <b>c</b> 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 <b>Part VI</b> 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.                                                                                                                                                                                |     |    |
| <b>5a</b> 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 <b>Part VI</b> , 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?                                                                                                                                                                                                                                                                                                                                                                              |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |    |
| <b>6</b> 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 <b>Part VI</b> .                                                              |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).                                                                                                                                                                                                          |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).                                                                                                                                                                                                                                                                                                                                                                    |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .                                                                                                                                                                                                                                         |     |    |
| <b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .                                                                                                                                                                                                                                                                                                                              |     |    |
| <b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .                                                                                                                                                                                                                                                                                                   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.                                                                                                                                                                                                                                                          |     |    |
| <b>b</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.)                                                                                                                                                                                                                                                                                                                                                               |     |    |

**Part IV Supporting Organizations** (continued)

|                                                                                                                                                                                    | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?                                                                                  |     |    |
| <b>a</b> 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>b</b> A family member of a person described on line 11a above?                                                                                                                  |     |    |
| <b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .                             |     |    |

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> 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? |     |    |
| <b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).                                                                                                                      |     |    |
| <b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.                                                                                |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |     |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|----|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).                                                                                                                                                                                                                                                                                                                                                                                              |    |     |    |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.                                                                                                                                                                                                                                                                                                                                                                                                                                |    |     |    |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.                                                                                                                                                                                                                                                                                                                                                                                                         |    |     |    |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).                                                                                                                                                                                                                                                                                                                                                              |    |     |    |
| <b>2</b> Activities Test. Answer lines 2a and 2b below.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |    | Yes | No |
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> 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. | 2a |     |    |
| <b>b</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 <b>Part VI</b> 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 |     |    |
| <b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |     |    |
| <b>a</b> 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 <b>Part VI</b> .                                                                                                                                                                                                                                                                                                             | 3a |     |    |
| <b>b</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 <b>Part VI</b> the role played by the organization in this regard.                                                                                                                                                                                                                                                                                   | 3b |     |    |

**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                               | <b>Adjusted Net Income</b> (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): |                |                             |
| 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                                | <b>Total</b> (add lines 1a, 1b, and 1c)                                                                                         | 1d             |                             |
| e                                | <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):                                   |                |                             |
| 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                                | <b>Minimum Asset Amount</b> (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 0.85 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                                | <b>Distributable Amount.</b> 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). |   |              |

BAA

Schedule A (Form 990) 2024

**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 <b>Part VI</b> )                                                     | 5            |
| 6  | Other distributions (describe in <b>Part VI</b> ). See instructions.                                                                               | 6            |
| 7  | <b>Total annual distributions.</b> Add lines 1 through 6.                                                                                          | 7            |
| 8  | Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). 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)<br>Excess<br>Distributions                                                                                                                                                  | (ii)<br>Underdistributions<br>Pre-2024 | (iii)<br>Distributable<br>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 <b>Part VI</b> ). 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 | <b>Total</b> of lines 3a through 3e                                                                                                                                             |                                        |                                           |
| 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. For result greater than zero, explain in <b>Part VI</b> . See instructions. |                                        |                                           |
| 6 | Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.                        |                                        |                                           |
| 7 | <b>Excess distributions carryover to 2025.</b> 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 .....                                                                                                                                                          |                                        |                                           |

BAA

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.)

**Part II, Line 10 - Other Income**

| <u>Nature and Source</u> | <u>2024</u>      | <u>2023</u>    | <u>2022</u>      | <u>2021</u>      | <u>2020</u>      |
|--------------------------|------------------|----------------|------------------|------------------|------------------|
| Other                    | \$ 1,312.        | \$ 209.        | \$ 2,605.        | \$ 1,105.        | \$ 2,094.        |
| Total                    | <u>\$ 1,312.</u> | <u>\$ 209.</u> | <u>\$ 2,605.</u> | <u>\$ 1,105.</u> | <u>\$ 2,094.</u> |

**Schedule B  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

PUBLIC DISCLOSURE COPY  
**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

|                          |                                                             |                                |            |
|--------------------------|-------------------------------------------------------------|--------------------------------|------------|
| Name of the organization | Bay Nature Institute<br>dba Bay Nature, Bay Nature Magazine | Employer identification number | 76-0744881 |
|--------------------------|-------------------------------------------------------------|--------------------------------|------------|

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. . . . . \$ \_\_\_\_\_

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

Name of organization

Bay Nature Institute

Employer identification number

76-0744881

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution                                                                                                                                         |
|------------|-----------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1          |                                   | \$ 175,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          |                                   | \$ 30,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          |                                   | \$ 20,020.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          |                                   | \$ 25,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          |                                   | \$ 20,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            |                                   | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |



Name of organization

Bay Nature Institute

Employer identification number

76-0744881

**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.)..... \$                      N/A  
Use duplicate copies of Part III if additional space is needed.

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

**SCHEDULE D  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements****Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
Attach to Form 990.****Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

Bay Nature Institute  
dba Bay Nature, Bay Nature Magazine

Employer identification number

76-0744881

**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.

|                                                                                                                                                                                                                                                                             | (a) Donor advised funds      | (b) Funds and other accounts |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|
| 1 Total number at end of year .....                                                                                                                                                                                                                                         |                              |                              |
| 2 Aggregate value of contributions to (during year) .....                                                                                                                                                                                                                   |                              |                              |
| 3 Aggregate value of grants from (during year) .....                                                                                                                                                                                                                        |                              |                              |
| 4 Aggregate value at end of year .....                                                                                                                                                                                                                                      |                              |                              |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....                                                            | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |

**Part II Conservation Easements**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

|                                                                                                     |                                                                             |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat                                              | <input type="checkbox"/> Preservation of a certified historic structure     |
| <input type="checkbox"/> Preservation of open space                                                 |                                                                             |

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

|                                                                                                                                                            | Held at the End of the Tax Year |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| a Total number of conservation easements .....                                                                                                             | 2a                              |
| b Total acreage restricted by conservation easements .....                                                                                                 | 2b                              |
| c Number of conservation easements on a certified historic structure included on line 2a. ....                                                             | 2c                              |
| d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register ..... | 2d                              |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year \_\_\_\_\_

4 Number of states where property subject to conservation easement is located \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1. .... \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X. .... \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1. .... \$ \_\_\_\_\_

b Assets included in Form 990, Part X. .... \$ \_\_\_\_\_

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other \_\_\_\_\_

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

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

c Beginning balance.

d Additions during the year.

e Distributions during the year.

f Ending balance.

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 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.                     |                  |                |                    |                      |                     |
| b Contributions.                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses.     |                  |                |                    |                      |                     |
| d Grants or scholarships.                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs. |                  |                |                    |                      |                     |
| f Administrative expenses.                        |                  |                |                    |                      |                     |
| g End of year balance.                            |                  |                |                    |                      |                     |

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

a Board designated or quasi-endowment \_\_\_\_\_ %

b Permanent endowment \_\_\_\_\_ %

c Term endowment \_\_\_\_\_ %

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?

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

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

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.                  |                                      |                                 |                              |                |
| b Buildings.              |                                      |                                 |                              |                |
| c Leasehold improvements. |                                      |                                 |                              |                |
| d Equipment.              |                                      | 2,078.                          | 2,078.                       | 0.             |
| e Other.                  |                                      |                                 |                              |                |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 0.

BAA

Schedule D (Form 990) (Rev. 12-2024)

**Part VII Investments – Other Securities**

N/A

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) .....                                                                        |                |                                                           |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, column (B))..... |                |                                                           |

**Part VIII Investments – Program Related**

N/A

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) .....                                                                        |                |                                                           |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, column (B))..... |                |                                                           |

**Part IX Other Assets**

N/A

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) .....                                                                        |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, column (B))..... |                |

**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 .....                                                   |                |
| (2) .....                                                                        |                |
| (3) .....                                                                        |                |
| (4) .....                                                                        |                |
| (5) .....                                                                        |                |
| (6) .....                                                                        |                |
| (7) .....                                                                        |                |
| (8) .....                                                                        |                |
| (9) .....                                                                        |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, column (B))..... |                |

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 FASB 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** N/A

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

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

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return** N/A

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

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

**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.

SCHEDULE G  
(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization **Bay Nature Institute**  
**dba Bay Nature, Bay Nature Magazine**

Employer identification number  
**76-0744881**

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

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |                                                                    |                                                                        |
|--------------------------------------------------------------------|------------------------------------------------------------------------|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of nongovernment grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants    |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events           |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |                                                                        |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|-----------------------------------------------------------|---------------|----------------------------------------------------------------|----|-----------------------------------|-------------------------------------------------------------------|---------------------------------------------------|
|                                                           |               | Yes                                                            | No |                                   |                                                                   |                                                   |
| 1                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 2                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 3                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 4                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 5                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 6                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 7                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 8                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 9                                                         |               |                                                                |    |                                   |                                                                   |                                                   |
| 10                                                        |               |                                                                |    |                                   |                                                                   |                                                   |
| Total                                                     |               |                                                                |    |                                   |                                                                   | 0.                                                |

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

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

|                 |    | (a) Event #1                                                 | (b) Event #2 | (c) Other events       | (d) Total events                   |
|-----------------|----|--------------------------------------------------------------|--------------|------------------------|------------------------------------|
|                 |    | Local Hero Awa<br>(event type)                               | (event type) | None<br>(total number) | (add col. (a)<br>through col. (c)) |
| Revenue         | 1  | Gross receipts                                               | 92,296.      |                        | 92,296.                            |
|                 | 2  | Less: Contributions                                          | 84,061.      |                        | 84,061.                            |
|                 | 3  | Gross income (line 1 minus line 2)                           | 8,235.       |                        | 8,235.                             |
| Direct Expenses | 4  | Cash prizes                                                  |              |                        |                                    |
|                 | 5  | Noncash prizes                                               |              |                        |                                    |
|                 | 6  | Rent/facility costs                                          | 3,113.       |                        | 3,113.                             |
|                 | 7  | Food and beverages                                           | 11,596.      |                        | 11,596.                            |
|                 | 8  | Entertainment                                                | 300.         |                        | 300.                               |
|                 | 9  | Other direct expenses                                        |              |                        |                                    |
|                 | 10 | Direct expense summary. Add lines 4 through 9 in column (d)  |              |                        | 15,009.                            |
|                 | 11 | Net income summary. Subtract line 10 from line 3, column (d) |              |                        | -6,774.                            |

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

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- |                               |      |   |
|-------------------------------|------|---|
| a The organization's facility | 13 a | % |
| b An outside facility         | 13 b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

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

Name

Address

## 16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐

Director/officer

☐

Employee

☐

Independent contractor

## 17 Mandatory distributions:

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

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

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.****Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

Bay Nature Institute  
dba Bay Nature, Bay Nature Magazine

Employer identification number

76-0744881

**Form 990, Part III, Line 4a - Program Service Accomplishments**

Bay Nature Institute is an independent nonprofit organization that publishes the award-winning Bay Nature magazine and baynature.org, leads the Bay Nature Talks webinar series, and hosts the annual Local Hero Awards. In Bay Nature you'll find deeply reported and scientifically rigorous stories about the natural environment, conservation, and wildlife in the Bay Area's nine counties. You'll learn fascinating details about the plants and animals around us and discover new parks and open space to explore. Articles also cover important local environmental issues such as repatriating land to indigenous communities, diverse perspectives on prescribed burns, and living on public lands. All Bay Nature stories are enhanced by photos taken by talented local photographers, illuminating maps and charts, and artwork such as the illustrations by muralist Jane Kim in the column "Bay Nature Almanac." Bay Nature is proud of environmental journalism that is trustworthy, inclusive, and reflects diverse perspectives. All pieces in the magazine are fact-checked; Bay Nature is among the small percentage of science magazines in the US that can claim this achievement. In 2024, total readership of the quarterly print magazine exceeded 13,000. Website visitors topped 800,000 with more than 1 million pageviews. Online-only stories were posted to the website several times weekly, and the 20,000-plus circulation Bay Nature e-newsletter was published weekly. Throughout the year, Facebook, Twitter, and Instagram pointed readers to new stories, local events, and hikes. Bay Nature also hosted 20 hikes in 2024, focused on the off-the-beaten trails, parks, and open spaces covered in each issue.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

The 990 is prepared by a certified tax accountant with data supplied by Bay Nature and reviewed by Bay Nature's contract accountant. The draft is reviewed by the

contract accountant, Executive Director, and all members of the Finance Committee

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

Bay Nature Institute  
dba Bay Nature, Bay Nature Magazine

Employer identification number

76-0744881

**Form 990, Part VI, Line 11b - Form 990 Review Process (continued)**

before the return is issued and filed.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

Board members certify annually and in writing compliance with the conflict of interest policy.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management**

Bay Nature has historically worked with an independent executive search and leadership advisory firm before hiring an Executive Director. The board and management work closely with the firm before making any hiring decisions, including reviewing compensation comparability data and documenting hiring deliberations.

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees**

Review of market salary/benefit data for top management jobs.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

As required by the Nonprofit Integrity Act in California and IRS regulations, certain documents are available to the public upon request.

Form 990-T

Exempt Organization Business Income Tax Return  
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2024

Department of the Treasury  
Internal Revenue Service

For calendar year 2024 or other tax year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_,

Go to [www.irs.gov/Form990T](https://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

|                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                     |                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| <b>A</b> <input type="checkbox"/> Check box if address changed.                                                                                                                                                                                                                                                        | <b>Print or Type</b> | <input type="checkbox"/> Check box if name changed and see instructions.)<br>Bay Nature Institute<br>dba Bay Nature, Bay Nature Magazine<br>1328 6th St Ste 2<br>Berkeley, CA 94710 | <b>D</b> Employer identification number<br>76-0744881             |
| <b>B</b> Exempt under section<br><input checked="" type="checkbox"/> 501(c)(3)<br><input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)<br><input type="checkbox"/> 408A <input type="checkbox"/> 530(a)<br><input type="checkbox"/> 529(a) <input type="checkbox"/> 529A                                    |                      |                                                                                                                                                                                     | <b>E</b> Group exemption number<br>(see instructions)             |
|                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                     | <b>F</b> <input type="checkbox"/> Check box if an amended return. |
| <b>C</b> Book value of all assets at end of year. . . . .                                                                                                                                                                                                                                                              |                      |                                                                                                                                                                                     | 559,648.                                                          |
| <b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university<br><input type="checkbox"/> 6417(d)(1)(A) Applicable entity |                      |                                                                                                                                                                                     |                                                                   |
| <b>H</b> Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800                                                                                                               |                      |                                                                                                                                                                                     |                                                                   |
| <b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation. . . . . <input type="checkbox"/>                                                                                                                                                                    |                      |                                                                                                                                                                                     |                                                                   |
| <b>J</b> Enter the number of attached Schedules A (Form 990-T). . . . . 1                                                                                                                                                                                                                                              |                      |                                                                                                                                                                                     |                                                                   |
| <b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If "Yes," enter the name and identifying number of the parent corporation. . . .                         |                      |                                                                                                                                                                                     |                                                                   |
| <b>L</b> The books are in care of Wesley Radez 1328 6th St Ste 2 Berkeley CA 94710 Telephone number 510-528-8550                                                                                                                                                                                                       |                      |                                                                                                                                                                                     |                                                                   |

**Part I Total Unrelated Business Taxable Income**

|    |                                                                                                                                  |    |        |
|----|----------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 1  | Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)                   | 1  | 0.     |
| 2  | Reserved.                                                                                                                        | 2  |        |
| 3  | Add lines 1 and 2.                                                                                                               | 3  | 0.     |
| 4  | Charitable contributions (see instructions for limitation rules)                                                                 | 4  |        |
| 5  | Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3.                                | 5  | 0.     |
| 6  | Deduction for net operating loss. See instructions.                                                                              | 6  |        |
| 7  | Total of unrelated business taxable income before specific deduction and section 199A deduction.<br>Subtract line 6 from line 5. | 7  | 0.     |
| 8  | Specific deduction (generally \$1,000, but see instructions for exceptions).                                                     | 8  | 1,000. |
| 9  | Trusts. Section 199A deduction. See instructions.                                                                                | 9  |        |
| 10 | Total deductions. Add lines 8 and 9.                                                                                             | 10 | 1,000. |
| 11 | Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero.                  | 11 | 0.     |

**Part II Tax Computation**

|    |                                                                                                                                                                                                                       |    |    |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| 1  | Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21).                                                                                                                                       | 1  | 0. |
| 2  | Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) | 2  |    |
| 3  | Proxy tax. See instructions.                                                                                                                                                                                          | 3  |    |
| 4a | Amount from Form 4255, Part I, line 3, column (q).                                                                                                                                                                    | 4a |    |
| 4b | Other tax amounts. See instructions.                                                                                                                                                                                  | 4b |    |
| 5  | Alternative minimum tax.                                                                                                                                                                                              | 5  |    |
| 6  | Tax on noncompliant facility income. See instructions.                                                                                                                                                                | 6  |    |
| 7  | Total. Add lines 3 through 6 to line 1 or 2, whichever applies.                                                                                                                                                       | 7  | 0. |

**Part III Tax and Payments**

|    |                                                                                                                                                                 |    |    |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|--|
| 1a | Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)                                                                                     | 1a |    |  |
| b  | Other credits (see instructions)                                                                                                                                | 1b |    |  |
| c  | General business credit. Attach Form 3800 (see instructions)                                                                                                    | 1c |    |  |
| d  | Credit for prior-year minimum tax (attach Form 8801 or 8827)                                                                                                    | 1d |    |  |
| e  | Total credits. Add lines 1a through 1d.                                                                                                                         | 1e | 0. |  |
| 2  | Subtract line 1e from Part II, line 7.                                                                                                                          | 2  | 0. |  |
| 3a | Amount from Form 4255, Part I, line 3, column (r) (see instructions)                                                                                            | 3a |    |  |
| b  | Amount due from Form 8611                                                                                                                                       | 3b |    |  |
| c  | Amount due from Form 8697                                                                                                                                       | 3c |    |  |
| d  | Amount due from Form 8866                                                                                                                                       | 3d |    |  |
| e  | Other amounts due (see instructions)                                                                                                                            | 3e |    |  |
| f  | Total amounts due. Add lines 3a through 3e.                                                                                                                     | 3f | 0. |  |
| 4  | Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here. | 4  | 0. |  |

Form **8868**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans****File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I – Identification**

|                                                                                            |                                                                                          |                                      |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------------|
| <b>Type or Print</b><br><br>File by the due date for filing your return. See instructions. | Name of exempt organization, employer, or other filer, see instructions.                 | Taxpayer identification number (TIN) |
|                                                                                            | Bay Nature Institute<br>dba Bay Nature, Bay Nature Magazine                              | 76-0744881                           |
|                                                                                            | Number, street, and room or suite number. If a P.O. box, see instructions.               |                                      |
|                                                                                            | 1328 6th St Ste 2                                                                        |                                      |
|                                                                                            | City, town or post office, state, and ZIP code. For a foreign address, see instructions. |                                      |
|                                                                                            | Berkeley, CA 94710                                                                       |                                      |

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... **07**

| Application Is For                          | Return Code | Application Is For                 | Return Code |
|---------------------------------------------|-------------|------------------------------------|-------------|
| Form 990 or Form 990-EZ                     | 01          | Form 4720 (other than individual)  | 09          |
| Form 4720 (individual)                      | 03          | Form 5227                          | 10          |
| Form 990-PF                                 | 04          | Form 6069                          | 11          |
| Form 990-T (section 401(a) or 408(a) trust) | 05          | Form 8870                          | 12          |
| Form 990-T (trust other than above)         | 06          | Form 5330 (individual)             | 13          |
| Form 990-T (corporation)                    | 07          | Form 5330 (other than individual)  | 14          |
| Form 1041-A                                 | 08          | Form 990-T (governmental entities) | 15          |

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II – Automatic Extension of Time To File for Exempt Organizations** (see instructions)The books are in the care of Wesley Radez 1328 6th St Ste 2 Berkeley CA 94710Telephone No. 510-528-8550 Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_ ☐

If this is for the whole group, check this box. \_\_\_\_\_ ☐If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for. \_\_\_\_\_ ☐

- 1 I request an automatic 6-month extension of time until 11/15, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 24 or☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason:

☐ Initial return ☐ Final return ☐ Change in accounting period

|                                                                                                                                                                                               |           |    |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|----|
| <b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                           | <b>3a</b> | \$ | 0. |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | <b>3b</b> | \$ | 0. |
| <b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.              | <b>3c</b> | \$ | 0. |

**Part III Tax and Payments (continued)**

|    |                                                                                                           |    |    |
|----|-----------------------------------------------------------------------------------------------------------|----|----|
| 5  | Current net 965 tax liability paid from Form 965-A, Part II, column (k).....                              | 5  |    |
| 6a | Payments: Preceding year's overpayment credited to the current year.....                                  | 6a |    |
| b  | Current year's estimated tax payments. Check if section 643(g) election applies. <input type="checkbox"/> | 6b |    |
| c  | Tax deposited with Form 8868.....                                                                         | 6c |    |
| d  | Foreign organizations: Tax paid or withheld at source (see instructions).....                             | 6d |    |
| e  | Backup withholding (see instructions).....                                                                | 6e |    |
| f  | Credit for small employer health insurance premiums (attach Form 8941)...                                 | 6f |    |
| g  | Elective payment election amount from Form 3800.....                                                      | 6g |    |
| h  | Payment from Form 2439.....                                                                               | 6h |    |
| i  | Credit from Form 4136.....                                                                                | 6i |    |
| j  | Other (see instructions).....                                                                             | 6j |    |
| 7  | <b>Total payments.</b> Add lines 6a through 6j.....                                                       | 7  | 0. |
| 8  | Estimated tax penalty (see instructions). Check if Form 2220 is attached. <input type="checkbox"/>        | 8  |    |
| 9  | <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed.....          | 9  |    |
| 10 | <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid.....   | 10 |    |
| 11 | Enter the amount of line 10 you want: <b>Credited to 2025 estimated tax</b> <b>Refunded</b>               | 11 |    |

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

|    |                                                                                                                                                                                                                                                                                                                                                                    |                                   |    |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----|
| 1  | At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here | Yes                               | No |
| 2  | During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.                                                                                                                                                  |                                   | X  |
| 3  | Enter the amount of tax-exempt interest received or accrued during the tax year..... \$ 0.                                                                                                                                                                                                                                                                         |                                   | X  |
| 4  | Enter available pre-2018 NOL carryovers here \$ . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.                                                                                                                                              |                                   |    |
| 5  | Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.                                                                                                                                |                                   |    |
|    | Business Activity Code                                                                                                                                                                                                                                                                                                                                             | Available post-2017 NOL carryover |    |
|    |                                                                                                                                                                                                                                                                                                                                                                    | \$                                |    |
|    |                                                                                                                                                                                                                                                                                                                                                                    | \$                                |    |
|    |                                                                                                                                                                                                                                                                                                                                                                    | \$                                |    |
|    |                                                                                                                                                                                                                                                                                                                                                                    | \$                                |    |
| 6a | Reserved for future use.....                                                                                                                                                                                                                                                                                                                                       |                                   |    |
| b  | Reserved for future use.....                                                                                                                                                                                                                                                                                                                                       |                                   |    |

**Part V Supplemental Information**

Provide any additional information. See instructions.

|                               |                                                                                                                                                                                                                                                                                                                        |                                                    |              |                                                                                                                                                       |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sign Here</b>              | 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 taxpayer) is based on all information of which preparer has any knowledge. |                                                    |              |                                                                                                                                                       |
|                               | Signature of officer                                                                                                                                                                                                                                                                                                   | Date                                               | Publisher/ED | May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name                                                                                                                                                                                                                                                                                             | Preparer's signature                               | Date         | Check <input type="checkbox"/> if self-employed                                                                                                       |
|                               | Tierna Jensen                                                                                                                                                                                                                                                                                                          | <i>Tierna Jensen</i>                               | 05/08/2025   | PTIN                                                                                                                                                  |
|                               | Firm's name                                                                                                                                                                                                                                                                                                            | Crosby & Kaneda, CPAs LLP                          | Firm's EIN   | N/A                                                                                                                                                   |
|                               | Firm's address                                                                                                                                                                                                                                                                                                         | 548 Market St PMB 97503<br>San Francisco, CA 94104 | Phone no.    | (510) 835-2727                                                                                                                                        |

SCHEDULE A  
(Form 990-T)

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2024

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](https://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

|                                                              |                                                             |                                         |            |
|--------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------|------------|
| <b>A</b> Name of the organization                            | Bay Nature Institute<br>dba Bay Nature, Bay Nature Magazine | <b>B</b> Employer identification number | 76-0744881 |
| <b>C</b> Unrelated business activity code (see instructions) | 541800                                                      | <b>D</b> Sequence:                      | 1 of 1     |

**E** Describe the unrelated trade or business    Advertising

| Part I | Unrelated Trade or Business Income                                                     |     | (A) Income | (B) Expenses | (C) Net |
|--------|----------------------------------------------------------------------------------------|-----|------------|--------------|---------|
| 1 a    | Gross receipts or sales                                                                |     |            |              |         |
| b      | Less returns and allowances                                                            |     |            |              |         |
| c      | Balance                                                                                | 1 c |            |              |         |
| 2      | Cost of goods sold (Part III, line 8)                                                  | 2   |            |              |         |
| 3      | Gross profit. Subtract line 2 from line 1 c                                            | 3   |            |              |         |
| 4 a    | Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions | 4 a |            |              |         |
| b      | Net gain (loss) (Form 4797) (attach Form 4797). See instructions                       | 4 b |            |              |         |
| c      | Capital loss deduction for trusts                                                      | 4 c |            |              |         |
| 5      | Income (loss) from a partnership or an S corporation (attach statement)                | 5   |            |              |         |
| 6      | Rent income (Part IV)                                                                  | 6   |            |              |         |
| 7      | Unrelated debt-financed income (Part V)                                                | 7   |            |              |         |
| 8      | Interest, annuities, royalties, and rents from a controlled organization (Part VI)     | 8   |            |              |         |
| 9      | Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)          | 9   |            |              |         |
| 10     | Exploited exempt activity income (Part VIII)                                           | 10  |            |              |         |
| 11     | Advertising income (Part IX)                                                           | 11  | 106,153.   | 36,514.      | 69,639. |
| 12     | Other income (see instructions; attach statement)                                      | 12  |            |              |         |
| 13     | Total. Combine lines 3 through 12                                                      | 13  | 106,153.   | 36,514.      | 69,639. |

| Part II | Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income. |    |    |         |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|---------|
| 1       | Compensation of officers, directors, and trustees (Part X) .....                                                                                          |    | 1  |         |
| 2       | Salaries and wages .....                                                                                                                                  |    | 2  |         |
| 3       | Repairs and maintenance .....                                                                                                                             |    | 3  |         |
| 4       | Bad debts .....                                                                                                                                           |    | 4  |         |
| 5       | Interest (attach statement). See instructions .....                                                                                                       |    | 5  |         |
| 6       | Taxes and licenses .....                                                                                                                                  |    | 6  |         |
| 7       | Depreciation (attach Form 4562). See instructions .....                                                                                                   | 7  |    |         |
| 8       | Less depreciation claimed in Part III and elsewhere on return .....                                                                                       | 8a |    | 8b      |
| 9       | Depletion .....                                                                                                                                           |    | 9  |         |
| 10      | Contributions to deferred compensation plans .....                                                                                                        |    | 10 |         |
| 11      | Employee benefit programs .....                                                                                                                           |    | 11 |         |
| 12      | Excess exempt expenses (Part VIII) .....                                                                                                                  |    | 12 |         |
| 13      | Excess readership costs (Part IX) .....                                                                                                                   |    | 13 | 69,639. |
| 14      | Other deductions (attach statement) .....                                                                                                                 |    | 14 |         |
| 15      | Total deductions. Add lines 1 through 14 .....                                                                                                            |    | 15 | 69,639. |
| 16      | Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) .....                                    |    | 16 |         |
| 17      | Deduction for net operating loss. See instructions .....                                                                                                  |    | 17 |         |
| 18      | Unrelated business taxable income. Subtract line 17 from line 16 .....                                                                                    |    | 18 |         |

**Part III Cost of Goods Sold** Enter method of inventory valuation

|   |                                                                                                                    |   |                                                          |
|---|--------------------------------------------------------------------------------------------------------------------|---|----------------------------------------------------------|
| 1 | Inventory at beginning of year.....                                                                                | 1 |                                                          |
| 2 | Purchases.....                                                                                                     | 2 |                                                          |
| 3 | Cost of labor.....                                                                                                 | 3 |                                                          |
| 4 | Additional section 263A costs (attach statement).....                                                              | 4 |                                                          |
| 5 | Other costs (attach statement).....                                                                                | 5 |                                                          |
| 6 | <b>Total.</b> Add lines 1 through 5.....                                                                           | 6 |                                                          |
| 7 | Inventory at end of year.....                                                                                      | 7 |                                                          |
| 8 | <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2.....                      | 8 |                                                          |
| 9 | Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? |   | <input type="checkbox"/> Yes <input type="checkbox"/> No |

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ \_\_\_\_\_

B ☐ \_\_\_\_\_

C ☐ \_\_\_\_\_

D ☐ \_\_\_\_\_

|                                                                                                                                             | A | B | C | D |
|---------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|
| 2 Rent received or accrued                                                                                                                  |   |   |   |   |
| a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%).....                      |   |   |   |   |
| b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) |   |   |   |   |
| c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D...                                                  |   |   |   |   |
| 3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) ...                       |   |   |   |   |
| 4 Deductions directly connected with the income in lines 2a and 2b (attach statement)                                                       |   |   |   |   |
| 5 <b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B).....                               |   |   |   |   |

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ \_\_\_\_\_

B ☐ \_\_\_\_\_

C ☐ \_\_\_\_\_

D ☐ \_\_\_\_\_

|                                                                                                                          | A | B | C | D |
|--------------------------------------------------------------------------------------------------------------------------|---|---|---|---|
| 2 Gross income from or allocable to debt-financed property.....                                                          |   |   |   |   |
| 3 Deductions directly connected with or allocable to debt-financed property                                              |   |   |   |   |
| a Straight line depreciation (attach statement)                                                                          |   |   |   |   |
| b Other deductions (attach statement).....                                                                               |   |   |   |   |
| c Total deductions (add lines 3a and 3b, columns A through D).....                                                       |   |   |   |   |
| 4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement).....                   |   |   |   |   |
| 5 Average adjusted basis of or allocable to debt-financed property (attach statement).....                               |   |   |   |   |
| 6 Divide line 4 by line 5.....                                                                                           | % | % | % | % |
| 7 Gross income reportable. Multiply line 2 by line 6.                                                                    |   |   |   |   |
| 8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A).....         |   |   |   |   |
| 9 Allocable deductions. Multiply line 3c by line 6....                                                                   |   |   |   |   |
| 10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)..... |   |   |   |   |
| 11 <b>Total dividends - received deductions</b> included in line 10.....                                                 |   |   |   |   |

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

| 1 Name of controlled organization | 2 Employer identification number | Exempt Controlled Organizations                  |                                    |                                                                                    |                                                         |
|-----------------------------------|----------------------------------|--------------------------------------------------|------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------|
|                                   |                                  | 3 Net unrelated income (loss) (see instructions) | 4 Total of specified payments made | 5 Part of column 4 that is included in the controlling organization's gross income | 6 Deductions directly connected with income in column 5 |
| (1)                               |                                  |                                                  |                                    |                                                                                    |                                                         |
| (2)                               |                                  |                                                  |                                    |                                                                                    |                                                         |
| (3)                               |                                  |                                                  |                                    |                                                                                    |                                                         |
| (4)                               |                                  |                                                  |                                    |                                                                                    |                                                         |

## Nonexempt Controlled Organizations

| 7 Taxable income | 8 Net unrelated income (loss) (see instructions) | 9 Total of specified payments made | 10 Part of column 9 that is included in the controlling organization's gross income | 11 Deductions directly connected with income in column 10 |
|------------------|--------------------------------------------------|------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------|
| (1)              |                                                  |                                    |                                                                                     |                                                           |
| (2)              |                                                  |                                    |                                                                                     |                                                           |
| (3)              |                                                  |                                    |                                                                                     |                                                           |
| (4)              |                                                  |                                    |                                                                                     |                                                           |

Add columns 5 and 10. Enter here and on Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Totals .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

| 1 Description of income | 2 Amount of income | 3 Deductions directly connected (attach statement) | 4 Set-asides (attach statement) | 5 Total deductions and set-asides (add columns 3 and 4) |
|-------------------------|--------------------|----------------------------------------------------|---------------------------------|---------------------------------------------------------|
| (1)                     |                    |                                                    |                                 |                                                         |
| (2)                     |                    |                                                    |                                 |                                                         |
| (3)                     |                    |                                                    |                                 |                                                         |
| (4)                     |                    |                                                    |                                 |                                                         |

Add amounts in column 2. Enter here and on Part I, line 9, column (A).

Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Totals .....

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

|                                                                                                                                                  |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 1 Description of exploited activity:                                                                                                             |   |
| 2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....                                    | 2 |
| 3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....                  | 3 |
| 4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7. ....                   | 4 |
| 5 Gross income from activity that is not unrelated business income .....                                                                         | 5 |
| 6 Expenses attributable to income entered on line 5 .....                                                                                        | 6 |
| 7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 ..... | 7 |

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ BayNatureB ☐C ☐D ☐

Enter amounts for each periodical listed above in the corresponding column.

|                                                                                                                                                                                                                                                           | A        | B | C | D        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---|---|----------|
| 2 Gross advertising income.....                                                                                                                                                                                                                           | 106,153. |   |   |          |
| a Add columns A through D. Enter here and on Part I, line 11, column (A).....                                                                                                                                                                             |          |   |   | 106,153. |
| 3 Direct advertising costs by periodical.....                                                                                                                                                                                                             | 36,514.  |   |   |          |
| a Add columns A through D. Enter here and on Part I, line 11, column (B).....                                                                                                                                                                             |          |   |   | 36,514.  |
| 4 Advertising gain (loss). Subtract line 3 from line 2.<br>For any column in line 4 showing a gain, complete<br>lines 5 through 8. For any column in line 4 showing<br>a loss or zero, do not complete lines 5 through 7,<br>and enter -0- on line 8..... | 69,639.  |   |   |          |
| 5 Readership costs.....                                                                                                                                                                                                                                   | 262,019. |   |   |          |
| 6 Circulation income.....                                                                                                                                                                                                                                 | 167,080. |   |   |          |
| 7 Excess readership costs. If line 6 is less than<br>line 5, subtract line 6 from line 5. If line 5 is<br>less than line 6, enter -0-.....                                                                                                                | 94,939.  |   |   |          |
| 8 Excess readership costs allowed as a<br>deduction. For each column showing a gain on<br>line 4, enter the lesser of line 4 or line 7.....                                                                                                               | 69,639.  |   |   |          |
| a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or -0- here and on<br>Part II, line 13.....                                                                                                                            |          |   |   | 69,639.  |

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

| 1 Name | 2 Title | 3 Percentage of time devoted to business | 4 Compensation attributable to unrelated business |
|--------|---------|------------------------------------------|---------------------------------------------------|
|        |         | %                                        |                                                   |
|        |         | %                                        |                                                   |
|        |         | %                                        |                                                   |
|        |         | %                                        |                                                   |

**Total.** Enter here and on Part II, line 1.....**Part XI Supplemental Information** (see instructions)

2024

California Exempt Organization  
Annual Information Return

199

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_.

|                                                                                                      |                               |                                                 |
|------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------|
| Corporation/Organization name<br><b>BAY NATURE INSTITUTE<br/>DBA BAY NATURE, BAY NATURE MAGAZINE</b> |                               | California corporation number<br><b>2498917</b> |
| Additional information. See instructions.                                                            |                               | FEIN<br><b>76-0744881</b>                       |
| Street address (suite or room)<br><b>1328 6TH ST STE 2</b>                                           |                               | PMB no.                                         |
| City<br><b>BERKELEY</b>                                                                              | State<br><b>CA</b>            | ZIP code<br><b>94710</b>                        |
| Foreign country name                                                                                 | Foreign province/state/county | Foreign postal code                             |

|                                                                                                                                                                                                   |                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> First return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                        | <b>I</b> Did the organization have any changes to its guidelines not reported to the FTB? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                        |
| <b>B</b> Amended return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                      | <b>J</b> If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No              |
| <b>C</b> IRC Section 4947(a)(1) trust. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                        | <b>K</b> Is the organization exempt under R&TC Section 23701g? If "Yes," enter the gross receipts from nonmember sources. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No \$ _____ |
| <b>D</b> Final information return?<br><input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized                             | <b>L</b> Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                          |
| Enter date: (mm/dd/yyyy) • _____                                                                                                                                                                  | <b>M</b> Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                  |
| <b>E</b> Check accounting method:<br>1 <input type="checkbox"/> Cash 2 <input checked="" type="checkbox"/> Accrual 3 <input type="checkbox"/> Other                                               | <b>N</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                        |
| <b>F</b> Federal return filed? 1 <input checked="" type="checkbox"/> 990T 2 <input type="checkbox"/> 990-PF<br>3 <input type="checkbox"/> Sch H (990) 4 <input type="checkbox"/> Other 990 series | <b>O</b> Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Date filed with IRS _____                                                           |
| <b>G</b> Is this a group filing? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                            |                                                                                                                                                                                                        |
| <b>H</b> Is this organization in a group exemption? If "Yes," what is the parent's name? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>_____                             |                                                                                                                                                                                                        |

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

|                                 |                                                                                                                                                                                                                                                                                                                        |                           |                                                 |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------------------------------------|
| <b>Receipts and Revenues</b>    | <b>1</b> Gross sales or receipts from other sources. From Side 2, Part II, line 8. <input type="checkbox"/>                                                                                                                                                                                                            | <b>1</b>                  | <b>350,819.</b>                                 |
|                                 | <b>2</b> Gross dues and assessments from members and affiliates. <input type="checkbox"/>                                                                                                                                                                                                                              | <b>2</b>                  |                                                 |
|                                 | <b>3</b> Gross contributions, gifts, grants, and similar amounts received. <b>SEE SCH. B.</b> <input type="checkbox"/>                                                                                                                                                                                                 | <b>3</b>                  | <b>856,730.</b>                                 |
|                                 | <b>4</b> Total gross receipts for filing requirement test. Add line 1 through line 3.<br><b>This line must be completed.</b> If the result is less than \$50,000, see General Information B. <input type="checkbox"/>                                                                                                  | <b>4</b>                  | <b>1,207,549.</b>                               |
|                                 | <b>5</b> Cost of goods sold. <input type="checkbox"/>                                                                                                                                                                                                                                                                  | <b>5</b>                  |                                                 |
|                                 | <b>6</b> Cost or other basis, and sales expenses of assets sold. <input type="checkbox"/>                                                                                                                                                                                                                              | <b>6</b>                  |                                                 |
|                                 | <b>7</b> Total costs. Add line 5 and line 6. <input type="checkbox"/>                                                                                                                                                                                                                                                  | <b>7</b>                  |                                                 |
|                                 | <b>8</b> Total gross income. Subtract line 7 from line 4. <input type="checkbox"/>                                                                                                                                                                                                                                     | <b>8</b>                  | <b>1,207,549.</b>                               |
| <b>Expenses</b>                 | <b>9</b> Total expenses and disbursements. From Side 2, Part II, line 18. <input type="checkbox"/>                                                                                                                                                                                                                     | <b>9</b>                  | <b>1,075,423.</b>                               |
|                                 | <b>10</b> Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. <input type="checkbox"/>                                                                                                                                                                                                    | <b>10</b>                 | <b>132,126.</b>                                 |
| <b>Payments</b>                 | <b>11</b> Total payments. <input type="checkbox"/>                                                                                                                                                                                                                                                                     | <b>11</b>                 |                                                 |
|                                 | <b>12</b> Use tax. See General Information K. <input type="checkbox"/>                                                                                                                                                                                                                                                 | <b>12</b>                 |                                                 |
|                                 | <b>13</b> Payments balance. If line 11 is more than line 12, subtract line 12 from line 11. <input type="checkbox"/>                                                                                                                                                                                                   | <b>13</b>                 |                                                 |
|                                 | <b>14</b> Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12. <input type="checkbox"/>                                                                                                                                                                                                    | <b>14</b>                 |                                                 |
|                                 | <b>15</b> Penalties and interest. See General Information J. <input type="checkbox"/>                                                                                                                                                                                                                                  | <b>15</b>                 |                                                 |
|                                 | <b>16</b> <b>Balance due.</b> Add line 12 and line 15. Then subtract line 11 from the result. <input checked="" type="radio"/>                                                                                                                                                                                         | <b>16</b>                 | <b>0.</b>                                       |
| <b>Sign Here</b>                | 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 taxpayer) is based on all information of which preparer has any knowledge. |                           |                                                 |
|                                 | Signature of officer <b>PUBLISHER/ED</b>                                                                                                                                                                                                                                                                               | Title <b>PUBLISHER/ED</b> | Date <b>05/08/2025</b>                          |
| <b>Paid Preparer's Use Only</b> | Preparer's signature <b>Tim J. [Signature]</b>                                                                                                                                                                                                                                                                         | Date <b>05/08/2025</b>    | Check if self-employed <input type="checkbox"/> |
|                                 | Firm's name (or yours, if self-employed) and address <b>CROSBY &amp; KANEDA, CPAS LLP<br/>548 MARKET ST PMB 97503<br/>SAN FRANCISCO, CA 94104</b>                                                                                                                                                                      |                           | Telephone <b>510-528-8550</b>                   |
|                                 |                                                                                                                                                                                                                                                                                                                        |                           | PTIN <b>P02447146</b>                           |
|                                 |                                                                                                                                                                                                                                                                                                                        |                           | Firm's FEIN <b>N/A</b>                          |
|                                 |                                                                                                                                                                                                                                                                                                                        |                           | Telephone <b>(510) 835-2727</b>                 |
|                                 | May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                   |                           |                                                 |

CAC1112L 01/14/25

**Part II Organizations with gross receipts of more than \$50,000 and private foundations**  
**regardless of amount of gross receipts – complete Part II or furnish substitute information.**

|                                    |           |                                                                                                                                    |   |           |            |
|------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------|---|-----------|------------|
| <b>Receipts from Other Sources</b> | <b>1</b>  | Gross sales or receipts from all business activities. See instructions. ....                                                       | • | <b>1</b>  |            |
|                                    | <b>2</b>  | Interest .....                                                                                                                     | • | <b>2</b>  | 8,882.     |
|                                    | <b>3</b>  | Dividends .....                                                                                                                    | • | <b>3</b>  |            |
|                                    | <b>4</b>  | Gross rents .....                                                                                                                  | • | <b>4</b>  |            |
|                                    | <b>5</b>  | Gross royalties .....                                                                                                              | • | <b>5</b>  |            |
|                                    | <b>6</b>  | Gross amount received from sale of assets (See instructions) .....                                                                 | • | <b>6</b>  |            |
|                                    | <b>7</b>  | Other income. Attach schedule. .... <b>SEE STATEMENT 1</b> .....                                                                   | • | <b>7</b>  | 341,937.   |
| <b>Expenses and Disbursements</b>  | <b>8</b>  | <b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. .... |   | <b>8</b>  | 350,819.   |
|                                    | <b>9</b>  | Contributions, gifts, grants, and similar amounts paid. Attach schedule. ....                                                      | • | <b>9</b>  |            |
|                                    | <b>10</b> | Disbursements to or for members .....                                                                                              | • | <b>10</b> |            |
|                                    | <b>11</b> | Compensation of officers, directors, and trustees. Attach schedule .....                                                           | • | <b>11</b> | 122,500.   |
|                                    | <b>12</b> | Other salaries and wages .....                                                                                                     | • | <b>12</b> | 512,828.   |
|                                    | <b>13</b> | Interest .....                                                                                                                     | • | <b>13</b> |            |
|                                    | <b>14</b> | Taxes .....                                                                                                                        | • | <b>14</b> | 48,850.    |
|                                    | <b>15</b> | Rents .....                                                                                                                        | • | <b>15</b> | 19,429.    |
|                                    | <b>16</b> | Depreciation and depletion (See instructions) .....                                                                                | • | <b>16</b> |            |
|                                    | <b>17</b> | Other expenses and disbursements. Attach schedule. .... <b>SEE STATEMENT 2</b> .....                                               | • | <b>17</b> | 371,816.   |
|                                    | <b>18</b> | <b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. ....                |   | <b>18</b> | 1,075,423. |

| <b>Schedule L Balance Sheet</b>  |                                                             | <b>Beginning of taxable year</b> |            | <b>End of taxable year</b> |            |
|----------------------------------|-------------------------------------------------------------|----------------------------------|------------|----------------------------|------------|
|                                  |                                                             | <b>(a)</b>                       | <b>(b)</b> | <b>(c)</b>                 | <b>(d)</b> |
| <b>Assets</b>                    |                                                             |                                  |            |                            |            |
| <b>1</b>                         | Cash .....                                                  |                                  | 428,284.   | •                          | 489,629.   |
| <b>2</b>                         | Net accounts receivable .....                               |                                  | 58,860.    | •                          | 64,777.    |
| <b>3</b>                         | Net notes receivable .....                                  |                                  |            | •                          |            |
| <b>4</b>                         | Inventories .....                                           |                                  |            | •                          |            |
| <b>5</b>                         | Federal and state government obligations .....              |                                  |            | •                          |            |
| <b>6</b>                         | Investments in other bonds .....                            |                                  |            | •                          |            |
| <b>7</b>                         | Investments in stock .....                                  |                                  |            | •                          |            |
| <b>8</b>                         | Mortgage loans .....                                        |                                  |            | •                          |            |
| <b>9</b>                         | Other investments. Attach schedule .....                    |                                  |            | •                          |            |
| <b>10a</b>                       | Depreciable assets .....                                    | 2,078.                           |            | 2,078.                     |            |
| <b>b</b>                         | Less accumulated depreciation .....                         | 2,078.                           |            | 2,078.                     |            |
| <b>11</b>                        | Land .....                                                  |                                  |            | •                          |            |
| <b>12</b>                        | Other assets. Attach schedule. .... <b>STM 3</b> .....      |                                  | 4,832.     | •                          | 5,242.     |
| <b>13</b>                        | <b>Total assets</b> .....                                   |                                  | 491,976.   |                            | 559,648.   |
| <b>Liabilities and net worth</b> |                                                             |                                  |            |                            |            |
| <b>14</b>                        | Accounts payable .....                                      |                                  | 49,847.    | •                          | 45,172.    |
| <b>15</b>                        | Contributions, gifts, or grants payable .....               |                                  |            | •                          |            |
| <b>16</b>                        | Bonds and notes payable .....                               |                                  |            | •                          |            |
| <b>17</b>                        | Mortgages payable .....                                     |                                  |            | •                          |            |
| <b>18</b>                        | Other liabilities. Attach schedule. .... <b>STM 4</b> ..... |                                  | 208,676.   |                            | 148,897.   |
| <b>19</b>                        | Capital stock or principal fund .....                       |                                  | 233,453.   | •                          | 365,579.   |
| <b>20</b>                        | Paid-in or capital surplus. Attach reconciliation. ....     |                                  |            | •                          |            |
| <b>21</b>                        | Retained earnings or income fund .....                      |                                  |            | •                          |            |
| <b>22</b>                        | <b>Total liabilities and net worth</b> .....                |                                  | 491,976.   |                            | 559,648.   |

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

|          |                                                                                         |   |          |           |                                                                                                                   |   |          |
|----------|-----------------------------------------------------------------------------------------|---|----------|-----------|-------------------------------------------------------------------------------------------------------------------|---|----------|
| <b>1</b> | Net income per books .....                                                              | • | 132,126. | <b>7</b>  | Income recorded on books this year not included in this return. Attach schedule .....                             | • |          |
| <b>2</b> | Federal income tax .....                                                                | • |          | <b>8</b>  | Deductions in this return not charged against book income this year. Attach schedule. .... <b>SEE ST. 6</b> ..... | • | 415.     |
| <b>3</b> | Excess of capital losses over capital gains .....                                       | • |          | <b>9</b>  | <b>Total.</b> Add line 7 and line 8 .....                                                                         |   | 415.     |
| <b>4</b> | Income not recorded on books this year. Attach schedule. .... <b>SEE ST. 5</b> .....    | • | 415.     | <b>10</b> | <b>Net income per return.</b> Subtract line 9 from line 6. ....                                                   |   | 132,126. |
| <b>5</b> | Expenses recorded on books this year not deducted in this return. Attach schedule ..... | • |          |           |                                                                                                                   |   |          |
| <b>6</b> | <b>Total.</b> Add line 1 through line 5. ....                                           |   | 132,541. |           |                                                                                                                   |   |          |

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**Statement 1  
Form 199, Part II, Line 7  
Other Income**

|                                 |    |                 |
|---------------------------------|----|-----------------|
| Income from Special Events..... | \$ | 8,235.          |
| Other income.....               |    | 1,312.          |
| Program Service Revenue.....    |    | 332,390.        |
| Total                           | \$ | <u>341,937.</u> |

**Statement 2  
Form 199, Part II, Line 17  
Other Expenses**

|                                             |    |                 |
|---------------------------------------------|----|-----------------|
| Accounting Fees.....                        | \$ | 7,364.          |
| Advertising and Promotion.....              |    | 24,110.         |
| Conferences, Conventions, and Meetings..... |    | 2,915.          |
| Editorial content/design.....               |    | 131,275.        |
| Information Technology.....                 |    | 11,195.         |
| Insurance.....                              |    | 3,253.          |
| Office Expenses.....                        |    | 46,158.         |
| Other Employee Benefit.....                 |    | 43,779.         |
| Production printing.....                    |    | 32,319.         |
| Special Event Expenses.....                 |    | 15,009.         |
| Subscription costs.....                     |    | 34,383.         |
| Website & other.....                        |    | 20,056.         |
| Total                                       | \$ | <u>371,816.</u> |

**Statement 3  
Form 199, Schedule L, Line 12  
Other Assets**

|                                            |    |               |
|--------------------------------------------|----|---------------|
| Prepaid Expenses and Deferred Charges..... |    | 5,242.        |
| Total                                      | \$ | <u>5,242.</u> |

**Statement 4  
Form 199, Schedule L, Line 18  
Other Liabilities**

|                       |    |                 |
|-----------------------|----|-----------------|
| Deferred Revenue..... |    | 148,897.        |
| Total                 | \$ | <u>148,897.</u> |

**Statement 5  
Form 199, Schedule M-1, Line 4  
Income Not Recorded on Books this Year**

|                                     |    |             |
|-------------------------------------|----|-------------|
| In-kind event expenses, netted..... | \$ | -1,789.     |
| In-kind event income.....           |    | 2,204.      |
| Total                               | \$ | <u>415.</u> |

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Statement 6  
Form 199, Schedule M-1, Line 8  
Deductions on Return Not on Books

|                             |    |             |
|-----------------------------|----|-------------|
| In-kind event expenses..... | \$ | 415.        |
| Total                       | \$ | <u>415.</u> |

**2024**

**California Supplemental Information**

**Page 1**

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California Deductions (Form 199)  
Compensation of officers, directors and trustees  
  
See Form 990 and related schedules

2024

California Exempt Organization  
Business Income Tax Return

109

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_

Corporation/Organization name

BAY NATURE INSTITUTE  
DBA BAY NATURE, BAY NATURE MAGAZINE

California corporation number

2498917

Additional information. See instructions.

FEIN

76-0744881

Street address (suite/room no.)

1328 6TH ST STE 2

PMB no.

City (If the corporation has a foreign address, see instructions.)

BERKELEY

State

CA

ZIP code

94710

Foreign country name

Foreign province/state/county

Foreign postal code

|                                                                                                                                                                                            |                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> First return filed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                           | <b>H</b> Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                        |
| <b>B</b> Is this an education IRA within the meaning of R&TC Section 23712? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                            | <b>I</b> Is this organization claiming any former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>C</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                            | <b>J</b> Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                |
| <b>D</b> Final return?<br><input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized<br>Enter date (mm/dd/yyyy) _____ | <b>K</b> Unrelated Business Activity (UBA) code <input type="checkbox"/> 541800                                                                                                                                                                                               |
| <b>E</b> Amended return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                               | <b>L</b> Is this a hospital? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If "Yes," attach federal Schedule H (Form 990)                                                                                                                            |
| <b>F</b> Accounting method used: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other                                      |                                                                                                                                                                                                                                                                               |
| <b>G</b> Nature of trade or business <u>ADVERTISING</u>                                                                                                                                    |                                                                                                                                                                                                                                                                               |

|                                      |                                                                                                                                                                                      |           |    |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|
| <b>Taxable Corporation</b>           | <b>1</b> Unrelated business taxable income from Side 2, Part II, line 30. •                                                                                                          | <b>1</b>  | 0. |
|                                      | <b>2</b> Multiply line 1 by the average apportionment percentage _____ % from the Schedule R, Apportionment Formula Worksheet, Part A, line 2 or Part B, line 5. See instructions. • | <b>2</b>  |    |
|                                      | <b>3</b> Enter the lesser amount from line 1 or line 2. If the unrelated business activity is wholly in California and Schedule R was not completed, enter the amount from line 1. • | <b>3</b>  |    |
| <b>Taxable Trust</b>                 | <b>4</b> Unrelated business taxable income from Side 2, Part II, line 30. •                                                                                                          | <b>4</b>  |    |
| <b>Tax Computation</b>               | <b>5</b> Unrelated business taxable income from line 3 or line 4. •                                                                                                                  | <b>5</b>  |    |
|                                      | <b>6</b> EZ, LAMBRA, or TTA NOL carryover deduction. •                                                                                                                               | <b>6</b>  |    |
|                                      | <b>7</b> Net Operating Loss deduction. See General Information N. •                                                                                                                  | <b>7</b>  |    |
|                                      | <b>8</b> Add line 6 and line 7. •                                                                                                                                                    | <b>8</b>  |    |
|                                      | <b>9</b> Net unrelated business taxable income. Subtract line 8 from line 5. •                                                                                                       | <b>9</b>  |    |
|                                      | <b>10</b> Tax _____ % x line 9. See General Information J. •                                                                                                                         | <b>10</b> |    |
|                                      | <b>11</b> Tax credits from Schedule B. See instructions. •                                                                                                                           | <b>11</b> |    |
| <b>Total Tax</b>                     | <b>12</b> Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0- •                                                                                    | <b>12</b> | 0. |
|                                      | <b>13</b> Alternative minimum tax. See General Information O. •                                                                                                                      | <b>13</b> |    |
|                                      | <b>14</b> Total tax. Add line 12 and line 13. •                                                                                                                                      | <b>14</b> |    |
| <b>Payments</b>                      | <b>15</b> Overpayment from a prior year allowed as a credit. •                                                                                                                       | <b>15</b> |    |
|                                      | <b>16</b> 2024 estimated tax payments. See instructions. •                                                                                                                           | <b>16</b> |    |
|                                      | <b>17</b> Withholding (Form 592-B and/or 593). See instructions. •                                                                                                                   | <b>17</b> |    |
|                                      | <b>18</b> Amount paid with extension (form FTB 3539). •                                                                                                                              | <b>18</b> |    |
|                                      | <b>19</b> Total payments and credits. Add line 15 through line 18. •                                                                                                                 | <b>19</b> |    |
| <b>Use Tax/ Tax Due/ Overpayment</b> | <b>20</b> Use tax. See instructions. •                                                                                                                                               | <b>20</b> |    |
|                                      | <b>21</b> Payments balance. If line 19 is more than line 20, subtract line 20 from line 19. •                                                                                        | <b>21</b> |    |
|                                      | <b>22</b> Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20. •                                                                                         | <b>22</b> |    |
|                                      | <b>23</b> Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions. •                                                                                 | <b>23</b> |    |
|                                      | <b>24</b> Overpayment. Subtract line 14 from line 21. See instructions. •                                                                                                            | <b>24</b> |    |
|                                      | <b>25</b> Enter amount of line 24 to be applied to 2025 estimated tax. •                                                                                                             | <b>25</b> |    |

|                      |                                                                                                                 |     |  |
|----------------------|-----------------------------------------------------------------------------------------------------------------|-----|--|
| Refund or Amount Due | 26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24. ....                            | 26  |  |
|                      | a Fill in the account information to have the refund directly deposited. Routing number. ....                   | 26a |  |
|                      | b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account Number. ....               | 26c |  |
|                      | 27 Penalties and interest. See General Information M. ....                                                      | 27  |  |
|                      | 28 <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806. |     |  |
|                      | 29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24. ....                    | 29  |  |

**Unrelated Business Taxable Income****Part I Unrelated Trade or Business Income**

|                                                                                                                                                                                         |                               |           |    |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------|----|--|
| 1 a Gross receipts or gross sales                                                                                                                                                       | b Less returns and allowances | c Balance | 1c |  |
| 2 Cost of goods sold and/or operations (Schedule A, line 7) .....                                                                                                                       |                               |           | 2  |  |
| 3 Gross profit. Subtract line 2 from line 1c .....                                                                                                                                      |                               |           | 3  |  |
| 4a Capital gain net income. See Specific Line Instructions — Trusts attach Schedule D (541) .....                                                                                       |                               |           | 4a |  |
| b Net gain (loss) from Schedule D-1, Part II. ....                                                                                                                                      |                               |           | 4b |  |
| c Capital loss deduction for trusts. ....                                                                                                                                               |                               |           | 4c |  |
| 5 Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule ..... |                               |           | 5  |  |
| 6 Rental income (Schedule C). ....                                                                                                                                                      |                               |           | 6  |  |
| 7 Unrelated debt-financed income (Schedule D) .....                                                                                                                                     |                               |           | 7  |  |
| 8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E) .....                                                                                        |                               |           | 8  |  |
| 9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F) .....                                                                                             |                               |           | 9  |  |
| 10 Exploited exempt activity income (Schedule G) .....                                                                                                                                  |                               |           | 10 |  |
| 11 Advertising income (Schedule H, Part III, Column A) .....                                                                                                                            |                               |           | 11 |  |
| 12 Other income. Attach schedule .....                                                                                                                                                  |                               |           | 12 |  |
| 13 Total unrelated trade or business income. Add line 3 through line 12. ....                                                                                                           |                               |           | 13 |  |

**Part II Deductions Not Taken Elsewhere** (Except for contributions, deductions must be directly connected with the unrelated business income.)

|                                                                                                                     |      |     |  |
|---------------------------------------------------------------------------------------------------------------------|------|-----|--|
| 14 Compensation of officers, directors, and trustees from Schedule I. ....                                          |      | 14  |  |
| 15 Salaries and wages. ....                                                                                         |      | 15  |  |
| 16 Repairs. ....                                                                                                    |      | 16  |  |
| 17 Bad debts. ....                                                                                                  |      | 17  |  |
| 18 Interest. Attach schedule. ....                                                                                  |      | 18  |  |
| 19 Taxes. Attach schedule. ....                                                                                     |      | 19  |  |
| 20 Contributions. See instructions and attach schedule. ....                                                        |      | 20  |  |
| 21 a Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F) .....                      | 21 a |     |  |
| b Less: depreciation claimed on Schedule A. See instructions. ....                                                  | 21 b |     |  |
| 22 Depletion. Attach schedule. ....                                                                                 |      | 22  |  |
| 23 a Contributions to deferred compensation plans .....                                                             |      | 23a |  |
| b Employee benefit programs. See instructions. ....                                                                 |      | 23b |  |
| 24 Other deductions. Attach schedule. ....                                                                          |      | 24  |  |
| 25 Total deductions. Add line 14 through line 24. ....                                                              |      | 25  |  |
| 26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13. .... |      | 26  |  |
| 27 Excess advertising costs (Schedule H, Part III, Column B). ....                                                  |      | 27  |  |
| 28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26. ....                 |      | 28  |  |
| 29 Specific deduction. See instructions. ....                                                                       |      | 29  |  |
| 30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28. ....      |      | 30  |  |

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                       |                                                                     |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------------------------------------------|
| Sign Here                | Our privacy notice can be found in annual tax booklets or online. Go to <a href="http://ftb.ca.gov/privacy">ftb.ca.gov/privacy</a> to learn about our privacy policy statement, or go to <a href="http://ftb.ca.gov/forms">ftb.ca.gov/forms</a> and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed. 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 taxpayer) is based on all information of which preparer has any knowledge. |                       |                                                                     |
|                          | Signature of officer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Title<br>PUBLISHER/ED | Date                                                                |
| Paid Preparer's Use Only | Preparer's signature<br><i>Timm J. [Signature]</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Date<br>05/08/2025    | Check if self-employed <input type="checkbox"/>                     |
|                          | Firm's name (or yours, if self-employed) and address<br>CROSBY & KANEDA, CPAS LLP<br>548 MARKET ST PMB 97503<br>SAN FRANCISCO, CA 94104                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       | Telephone<br>510-528-8550                                           |
|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                       | PTIN<br>P02447146                                                   |
|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                       | Firm's FEIN<br>N/A                                                  |
|                          | May the FTB discuss this return with the preparer shown above? See instructions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |

**Schedule A Cost of Goods Sold and/or Operations.**

Method of inventory valuation (specify) \_\_\_\_\_

|    |                                                                                                                  |    |  |
|----|------------------------------------------------------------------------------------------------------------------|----|--|
| 1  | Inventory at beginning of year.....                                                                              | 1  |  |
| 2  | Purchases.....                                                                                                   | 2  |  |
| 3  | Cost of labor..... ●                                                                                             | 3  |  |
| 4a | Additional IRC Section 263A costs. Attach schedule.....                                                          | 4a |  |
| b  | Other costs. Attach schedule..... ●                                                                              | 4b |  |
| 5  | Total. Add line 1 through line 4b.....                                                                           | 5  |  |
| 6  | Inventory at end of year.....                                                                                    | 6  |  |
| 7  | Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2..... | 7  |  |

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

**Schedule B Tax Credits.**

|   |                                                                                                                                                              |   |  |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| 1 | Enter credit name _____ code ● _____ ●                                                                                                                       | 1 |  |
| 2 | Enter credit name _____ code ● _____ ●                                                                                                                       | 2 |  |
| 3 | Enter credit name _____ code ● _____ ●                                                                                                                       | 3 |  |
| 4 | Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Side 1, line 11..... | 4 |  |

**Schedule K Add-On Taxes or Recapture of Tax.** See instructions.

|   |                                                                                                                |    |  |
|---|----------------------------------------------------------------------------------------------------------------|----|--|
| 1 | Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834..... ● | 1  |  |
| 2 | Interest on tax attributable to installment: <b>a</b> Sales of certain timeshares or residential lots..... ●   | 2a |  |
|   | <b>b</b> Method for non-dealer installment obligations..... ●                                                  | 2b |  |
| 3 | IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles..... ●               | 3  |  |
| 4 | Credit recapture. Credit name _____ ●                                                                          | 4  |  |
| 5 | Total. Combine the amounts on line 1 through line 4. See instructions.....                                     | 5  |  |

**Schedule R Apportionment Formula Worksheet.** Use only for unrelated trade or business amounts.**Part A. Standard Method – Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

|                                                                                                                                                                                  | (a)<br>Total within and<br>outside California | (b)<br>Total within<br>California | (c)<br>Percent within<br>California [(b) ÷ (a)] x 100 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------|-------------------------------------------------------|
| 1 Total sales..... ●                                                                                                                                                             | ●                                             | ●                                 |                                                       |
| 2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2..... ● |                                               |                                   | ●                                                     |

**Part B. Three Factor Formula.** Complete this part only if the corporation uses the three-factor formula.

|                                                                                                                                                                        | (a)<br>Total within and<br>outside California | (b)<br>Total within<br>California | (c)<br>Percent within<br>California [(b) ÷ (a)] x 100 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------|-------------------------------------------------------|
| 1 Property factor: See instructions..... ●                                                                                                                             | ●                                             | ●                                 | ●                                                     |
| 2 Payroll factor: Wages and other compensation of employees..... ●                                                                                                     | ●                                             | ●                                 | ●                                                     |
| 3 Sales factor: Gross sales and/or receipts less returns and allowances..... ●                                                                                         | ●                                             | ●                                 | ●                                                     |
| 4 Total percentage: Add the percentages in column (c).....                                                                                                             |                                               |                                   |                                                       |
| 5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions..... ● |                                               |                                   | ●                                                     |

**Schedule C Rental Income from Real Property and Personal Property Leased with Real Property**

For rental income from debt-financed property, use Schedule D, R&amp;TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

| (a) | Description of property                                                                                                         | (b)  | Rent received or accrued                                                   | (c)   | Percentage of rent attributable to personal property                   |
|-----|---------------------------------------------------------------------------------------------------------------------------------|------|----------------------------------------------------------------------------|-------|------------------------------------------------------------------------|
| 1   |                                                                                                                                 |      |                                                                            |       | %                                                                      |
| 2   |                                                                                                                                 |      |                                                                            |       | %                                                                      |
| 3   |                                                                                                                                 |      |                                                                            |       | %                                                                      |
| (d) | Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income | (e)  | Complete if any item in column (c) is more than 10%, but not more than 50% |       |                                                                        |
| (i) | Deductions directly connected (attach schedule)                                                                                 | (ii) | Income includible, column (b) less column (d)(i)                           | (i)   | Gross income reportable, column (b) x column (c)                       |
| 1   |                                                                                                                                 |      |                                                                            | (ii)  | Deductions directly connected with personal property (attach schedule) |
| 2   |                                                                                                                                 |      |                                                                            | (iii) | Net income includible, col. (e)(i) less column (e)(ii)                 |
| 3   |                                                                                                                                 |      |                                                                            |       |                                                                        |
| 4   | Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6.....                           |      |                                                                            |       |                                                                        |

**Schedule D Unrelated Debt-Financed Income**

| (a) Description of debt-financed property                                                                  |                                                                                        |                                                    |                                                      | (b) Gross income from or allocable to debt-financed property               | (c) Deductions directly connected with or allocable to debt-financed property |                                         |
|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                            |                                                                                        |                                                    |                                                      |                                                                            | (i) Straight-line depreciation (attach schedule)                              | (ii) Other deductions (attach schedule) |
| 1                                                                                                          | •                                                                                      |                                                    |                                                      | •                                                                          | •                                                                             | •                                       |
| 2                                                                                                          | •                                                                                      |                                                    |                                                      | •                                                                          | •                                                                             | •                                       |
| 3                                                                                                          | •                                                                                      |                                                    |                                                      | •                                                                          | •                                                                             | •                                       |
| (d) Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule) | (e) Average adjusted basis of or allocable to debt-financed property (attach schedule) | (f) Debt basis percentage, column (d) ÷ column (e) | (g) Gross income reportable, column (b) x column (f) | (h) Allocable deductions, total of columns (c)(i) and (c)(ii) x column (f) | (i) Net income (or loss) includible, column (g) less column (h)               |                                         |
| 1                                                                                                          | •                                                                                      | •                                                  | •                                                    | •                                                                          | •                                                                             | •                                       |
| 2                                                                                                          | •                                                                                      | •                                                  | •                                                    | •                                                                          | •                                                                             | •                                       |
| 3                                                                                                          | •                                                                                      | •                                                  | •                                                    | •                                                                          | •                                                                             | •                                       |
| 4 Total. Enter here and on Side 2, Part I, line 7.                                                         |                                                                                        |                                                    |                                                      |                                                                            |                                                                               | 4 •                                     |

**Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization**

| (a) Description                                                              | (b) Amount | (c) Deductions directly connected (attach schedule) | (d) Net investment income, column (b) less column (c) | (e) Set-asides (attach schedule) | (f) Balance of investment income, column (d) less column (e) |
|------------------------------------------------------------------------------|------------|-----------------------------------------------------|-------------------------------------------------------|----------------------------------|--------------------------------------------------------------|
| 1                                                                            |            |                                                     |                                                       |                                  |                                                              |
| 2                                                                            |            |                                                     |                                                       |                                  |                                                              |
| 3 Total. Enter here and on Side 2, Part I, line 8.                           |            |                                                     |                                                       |                                  | 3                                                            |
| 4 Enter gross income from members (dues, fees, charges, or similar amounts). |            |                                                     |                                                       |                                  | 4                                                            |

**Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations**

| Exempt Controlled Organizations                                          |                                    |                                      |                                                                                        |                                                                                        |                                                             |
|--------------------------------------------------------------------------|------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------|
| (a) Name of controlled organizations                                     | (b) Employer identification number | (c) Net unrelated income (loss)      | (d) Total of specified payments made                                                   | (e) Part of column (d) that is included in the controlling organization's gross income | (f) Deductions directly connected with income in column (e) |
| 1                                                                        |                                    |                                      |                                                                                        |                                                                                        |                                                             |
| 2                                                                        |                                    |                                      |                                                                                        |                                                                                        |                                                             |
| 3                                                                        |                                    |                                      |                                                                                        |                                                                                        |                                                             |
| Nonexempt Controlled Organizations                                       |                                    |                                      |                                                                                        |                                                                                        |                                                             |
| (g) Taxable income                                                       | (h) Net unrelated income (loss)    | (i) Total of specified payments made | (j) Part of column (i) that is included in the controlling organization's gross income | (k) Deductions directly connected with income in column (j)                            |                                                             |
| 1                                                                        |                                    |                                      |                                                                                        |                                                                                        |                                                             |
| 2                                                                        |                                    |                                      |                                                                                        |                                                                                        |                                                             |
| 3                                                                        |                                    |                                      |                                                                                        |                                                                                        |                                                             |
| 4 Add the amounts in columns (e) and (j).                                |                                    |                                      |                                                                                        | 4                                                                                      |                                                             |
| 5 Add the amounts in columns (f) and (k).                                |                                    |                                      |                                                                                        | 5                                                                                      |                                                             |
| 6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9. |                                    |                                      |                                                                                        | 6                                                                                      |                                                             |

**Schedule G Exploited Exempt Activity Income, other than Advertising Income**

| (a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity) | (b) Gross unrelated business income from trade or business | (c) Expenses directly connected with production of unrelated business income | (d) Net income from unrelated trade or business, column (b) less column (c) | (e) Gross income from activity that is not unrelated business income | (f) Expenses attributable to column (e) | (g) Excess exempt expense, column (f) less column (e) but not more than column (d) | (h) Net income includible, column (d) less column (g) but not less than zero |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 1                                                                                                                                  |                                                            |                                                                              |                                                                             |                                                                      |                                         |                                                                                    |                                                                              |
| 2                                                                                                                                  |                                                            |                                                                              |                                                                             |                                                                      |                                         |                                                                                    |                                                                              |
| 3                                                                                                                                  |                                                            |                                                                              |                                                                             |                                                                      |                                         |                                                                                    |                                                                              |
| 4                                                                                                                                  |                                                            |                                                                              |                                                                             |                                                                      |                                         |                                                                                    |                                                                              |
| 5 Total. Enter here and on Side 2, line 10.                                                                                        |                                                            |                                                                              |                                                                             |                                                                      |                                         |                                                                                    | 5                                                                            |

**Schedule H Advertising Income and Excess Advertising Costs****Part I Income from Periodicals Reported on a Consolidated Basis**

| (a) Name of periodical | (b) Gross advertising income | (c) Direct advertising costs | (d) Advertising income or excess advertising costs. If column (b) is greater than column (c), complete columns (e), (f), and (g). If column (c) is greater than column (b), enter the excess in Part III, column B(b). Do not complete columns (e), (f), and (g). | (e) Circulation income | (f) Readership costs | (g) If column (e) is greater than column (f), enter the income shown in column (d), in Part III, column A (b). If column (f) is greater than column (e), subtract the sum of column (f) and column (c) from the sum of column (e) and column (b). Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-. |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                      |                              |                              |                                                                                                                                                                                                                                                                   |                        |                      |                                                                                                                                                                                                                                                                                                                                      |
| 2                      |                              |                              |                                                                                                                                                                                                                                                                   |                        |                      |                                                                                                                                                                                                                                                                                                                                      |
| 3                      |                              |                              |                                                                                                                                                                                                                                                                   |                        |                      |                                                                                                                                                                                                                                                                                                                                      |
| 4 Totals . . . . . 4   |                              |                              |                                                                                                                                                                                                                                                                   |                        |                      |                                                                                                                                                                                                                                                                                                                                      |

**Part II Income from Periodicals Reported on a Separate Basis**

|   |            |            |           |           |            |            |            |
|---|------------|------------|-----------|-----------|------------|------------|------------|
| 5 | ● BAYNATUR | ● 106,153. | ● 36,514. | ● 69,639. | ● 167,080. | ● 262,019. | ● -25,300. |
| 6 | ●          | ●          | ●         | ●         | ●          | ●          | ●          |
| 7 | ●          | ●          | ●         | ●         | ●          | ●          | ●          |

**Part III Column A – Net Advertising Income**

| (a) Enter "consolidated periodical" and/or names of non-consolidated periodicals | (b) Enter total amount from Part I, column (d) or (g), and amount listed in Part II, columns (d) or (g) | (a) Enter "consolidated periodical" and/or names of non-consolidated periodicals | (b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d) |
|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| 1 ● BAYNATURE                                                                    | ● OSS LM 0.                                                                                             | ●                                                                                | ●                                                                                         |
| 2 ●                                                                              | ●                                                                                                       | ●                                                                                | ●                                                                                         |
| 3 ●                                                                              | ●                                                                                                       | ●                                                                                | ●                                                                                         |
| 4 Enter total here and on Side 2, Part I, line 11. . . . . 4                     | ●                                                                                                       | Enter total here and on Side 2, Part II, line 27. . . . .                        | ●                                                                                         |

**Part III Column B – Excess Advertising Costs****Schedule I Compensation of Officers, Directors, and Trustees**

| (a) Name                                                       | (b) Title | (c) Percent of time devoted to business | (d) Compensation attributable to unrelated business |
|----------------------------------------------------------------|-----------|-----------------------------------------|-----------------------------------------------------|
| 1                                                              |           | %                                       |                                                     |
| 2                                                              |           | %                                       |                                                     |
| 3                                                              |           | %                                       |                                                     |
| 4                                                              |           | %                                       |                                                     |
| 5                                                              |           | %                                       |                                                     |
| 6 Total. Enter here and on Side 2, Part II, line 14. . . . . 6 |           |                                         |                                                     |

**Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)**

| (a) Group and guideline class or description of property                                       | (b) Date acquired (dd/mm/yyyy) | (c) Cost or other basis | (d) Depreciation allowed or allowable in prior years | (e) Method of computing depreciation | (f) Life or rate | (g) Depreciation for this year |
|------------------------------------------------------------------------------------------------|--------------------------------|-------------------------|------------------------------------------------------|--------------------------------------|------------------|--------------------------------|
| 1 Total additional first-year depreciation (do not include in items below) . . . . .           |                                |                         |                                                      |                                      |                  |                                |
| 2 Depreciation:                                                                                |                                |                         |                                                      |                                      |                  |                                |
| 2a Buildings. . . . . 2a                                                                       |                                |                         |                                                      |                                      |                  |                                |
| 2b Furniture and fixtures. . . . . 2b                                                          |                                |                         |                                                      |                                      |                  |                                |
| 2c Transportation equipment. . . . . 2c                                                        |                                |                         |                                                      |                                      |                  |                                |
| 2d Machinery and other equipment. . . . . 2d                                                   |                                |                         |                                                      |                                      |                  |                                |
| 2e Other (specify) . . . . . 2e                                                                |                                |                         |                                                      |                                      |                  |                                |
| 3 Other depreciation. . . . . 3                                                                |                                |                         |                                                      |                                      |                  |                                |
| 4 Total. . . . . 4                                                                             |                                |                         |                                                      |                                      |                  |                                |
| 5 Amount of depreciation claimed elsewhere on return. . . . . 5                                |                                |                         |                                                      |                                      |                  |                                |
| 6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a. . . . . 6 |                                |                         |                                                      |                                      |                  |                                |

MAIL TO:  
Registry of Charities and Fundraisers  
P.O. Box 903447  
Sacramento, CA 94203-4470STREET ADDRESS:  
1300 I Street  
Sacramento, CA 95814WEBSITE ADDRESS:  
[www.oag.ca.gov/charities](http://www.oag.ca.gov/charities)

(For Registry Use Only)

**ANNUAL REGISTRATION RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA****Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-307, and 310**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue &amp; Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

|                                                                                                                                     |                                                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>BAY NATURE INSTITUTE</b><br><b>DBA BAY NATURE, BAY NATURE MAGAZINE</b><br><small>Name of Organization</small>                    | Check if:<br><input type="checkbox"/> Change of address<br><input type="checkbox"/> Amended report<br><input type="checkbox"/> Organization requests email notifications |
| List all DBAs and names the organization uses or has used<br><b>1328 6TH ST STE 2</b><br><small>Address (Number and Street)</small> | State Charity Registration Number <b>125481</b>                                                                                                                          |
| <b>BERKELEY, CA 94710</b><br><small>City or Town, State, and ZIP Code</small>                                                       | Corporation or Organization No. <b>2498917</b>                                                                                                                           |
| <b>510-528-8550</b><br><small>Telephone Number</small>                                                                              | Federal Employer ID No. <b>76-0744881</b>                                                                                                                                |
| <b>WES@BAYNATURE.ORG</b><br><small>Email Address</small>                                                                            |                                                                                                                                                                          |

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)**  
**Make Check Payable to Department of Justice**

| Total Revenue                   | Fee  | Total Revenue                        | Fee   | Total Revenue                           | Fee     |
|---------------------------------|------|--------------------------------------|-------|-----------------------------------------|---------|
| Less than \$50,000              | \$25 | Between \$250,001 and \$1 million    | \$100 | Between \$20,000,001 and \$100 million  | \$800   |
| Between \$50,000 and \$100,000  | \$50 | Between \$1,000,001 and \$5 million  | \$200 | Between \$100,000,001 and \$500 million | \$1,000 |
| Between \$100,001 and \$250,000 | \$75 | Between \$5,000,001 and \$20 million | \$400 | Greater than \$500 million              | \$1,200 |

**PART A – ACTIVITIES**For your most recent full accounting period (beginning 1/01/24 ending 12/31/24) list:

**Total Revenue \$**  
 (including noncash contributions) 1,192,540.    **Noncash Contributions \$** 2,204.    **Total Assets \$** 559,648.  
**Program Expenses \$** 761,012.    **Total Expenses \$** 1,060,414.

**PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT****Note:** All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

|                                                                                                                                                                                                                                                                                             | Yes                                 | No                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
| 1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?                                                                                                                                                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?                                                                                                                                                                                      | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?                                                                                                                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 5 During this reporting period, did the organization receive any governmental funding?                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| SEE STATEMENT 1                                                                                                                                                                                                                                                                             |                                     |                                     |
| 6 During this reporting period, did the organization hold a raffle for charitable purposes?                                                                                                                                                                                                 | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 7 Does the organization conduct a vehicle donation program?                                                                                                                                                                                                                                 | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?                                                                                                         | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?                                                                                                                                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

**I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.**

|                                              |                             |                      |
|----------------------------------------------|-----------------------------|----------------------|
| <b>WESLEY RADEZ</b>                          | <b>PUBLISHER/ED</b>         |                      |
| <small>Signature of Authorized Agent</small> | <small>Printed Name</small> | <small>Title</small> |
|                                              |                             | <small>Date</small>  |

5/08/25

09:47AM

**Statement 1**  
**Form RRF-1, Part B, Line 5**  
**Government Agency That Provided Funding**

East Bay Municipal Utility District  
375 Eleventh St, MS 109  
Oakland CA 94602  
Betty Yuen  
betty.yuen@ebmud.com

East Bay Regional Park District  
2950 Peralta Oaks Ct  
Oakland CA 94605  
Amanda Gallo  
agallo@ebparks.org

Golden Gate National Parks Conservancy  
Fort Mason, Bldg 201  
San Francisco CA 94123  
Michele Gee  
mgee@parksconservancy.org

Midpeninsula Regional Open Space District  
5050 El Camino Real  
Los Altos CA 94022  
Natalie Jolly  
njolly@openspace.org

San Francisco Public Utility Commission  
525 Golden Gate Ave 10th Floor  
San Francisco CA 94102  
Tim Ramirez  
tramirez@sfwater.org

San Francisco State University  
1600 Holloway Ave  
San Francisco CA 94132  
Tammie Ridgell  
ridgell@sfsu.edu

Santa Clara Valley Open Space Authority  
33 Las Colinas Lane  
San Jose CA 95119  
Joelle Garretson  
jgarretson@openspaceauthority.org

Sonoma County Agricultural Preservation & Open Space District  
747 Mendocino Ave, Suite 10  
Santa Rosa CA 95401  
Amy Ricard  
amy.ricard@sonoma-county.org

Sonoma County Water Agency  
404 Aviation Blvd  
Santa Rosa CA 95403  
Jessica Martini Lamb  
Jessica.MartiniLamb@scwa.ca.gov

Valley Water  
5750 Almaden Expressway  
San Jose CA 95118  
Rachel Gibson  
rgibson@valleywater.org