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Return of Organization Exempt From Income Tax

2009

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization: **JK IRWIN FOUNDATION**
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2233 LOMBARD STREET
 City or town, state or country, and ZIP + 4
SAN FRANCISCO, CA 94123

D Employer identification number: **56-2678107**

E Telephone number: **415-921-4987**

G Gross receipts \$: **40,166.**

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number

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

J Website: **N/A**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2007** **M** State of legal domicile: **CA**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: JK IRWIN FOUNDATION WAS EXPRESSLY FORMED TO CONDUCT AND/OR SUPPORT ACTIVITIES FOR THE		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	3
5	Total number of employees (Part V, line 2a)	1
6	Total number of volunteers (estimate if necessary)	0
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year: 285,340. Current Year: 100.
	9 Program service revenue (Part VIII, line 2g)	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<298,233.> <37,408.>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2. 4.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<12,891.> <37,304.>
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	360,800. 325,100.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	24,791. 29,867.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	
	b Total fundraising expenses (Part IX, column (D), line 25)	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	56,784. 71,963.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	442,375. 426,930.
19 Revenue less expenses Subtract line 18 from line 12	<455,266.> <464,234.>	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year: 2,316,288. End of Year: 1,898,539.
	21 Total liabilities (Part X, line 26)	
	22 Net assets or fund balances. Subtract line 21 from line 20	2,316,288. 1,898,539.

Part II Signature Block

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

Sign Here: *Marsha Rosenbaum* Signature of officer | Date: **10/26/10**

MARSHA ROSENBAUM, PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: *Raghu* Date: **10/21/10** Check if self-employed: Preparer's identifying number (see instructions): **570-87-7975**

Firm's name (or yours if self-employed), address, and ZIP + 4: **WTAS LLC**
100 FIRST STREET, SUITE 1600
SAN FRANCISCO, CA 94105

EIN: **33-1197384** Phone no.: **(415) 764-2700**

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION JK IRWIN FOUNDATION WAS EXPRESSLY FORMED TO CONDUCT AND/OR SUPPORT ACTIVITIES FOR THE BENEFIT OF, TO PERFORM THE FUNCTIONS OF, OR TO CARRY OUT THE PURPOSES OF THE TIDES FOUNDATION, ALL AS A SUPPORTING ORGANIZATION OF THE TIDES FOUNDATION WITHIN THE MEANING OF SECTION

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

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

If "Yes," describe these changes on Schedule O. 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 325,100. including grants of \$ 325,100.) (Revenue \$) THE FOUNDATION PROVIDES GRANTS TO PUBLIC CHARITIES CONSISTENT WITH ITS TAX-EXEMPT PURPOSE.

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

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

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

4e Total program service expenses \$ 325,100.

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>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?		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>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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>		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>		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>		X
9	Did the organization report an amount in Part X, line 21; 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>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	• 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>		
	• 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>		
	• 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>		
	• 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>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• 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? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>		X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		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>		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>		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>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

Part IV Checklist of Required Schedules (continued)

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

Note. All Form 990 filers are required to complete Schedule O.

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

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a	3													
1b		3												
2														X
3														X
4														X
5														X
6														X
7a														X
7b														X
8														
a										X				
b										X				
9														X

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

	10a	11	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a													X
10b													
11		X											
12a			X										
12b				X									
12c					X								
13						X							
14							X						
15													
a								X					
b								X					
16a													X
16b													

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 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **SUE ELDRIDGE - 415-921-4987**
2233 LOMBARD ST., SAN FRANCISCO, CA 94123

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	100.			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		100.			
Program Service Revenue	2 a _____	Business Code				
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		24,463.		24,463.	
	4 Income from investment of tax-exempt bond proceeds		15,599.		15,599.	
	5 Royalties		4.		4.	
	6 a Gross Rents	(i) Real				
		(ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
			77,470.			
	b Less: cost or other basis and sales expenses		<77,470.>		<77,470.>	
	c Gain or (loss)					
	d Net gain or (loss)					
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
b Less: direct expenses	b					
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a _____						
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions			<37,304.>	0.	0.	
					<37,404.>	

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	325,100.	325,100.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	19,606.		19,606.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	10,261.		10,261.	
11 Fees for services (non-employees):				
a Management	23,900.		23,900.	
b Legal	17,952.		17,952.	
c Accounting	14,000.		14,000.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	14,840.		14,840.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a PAYROLL SERVICE	1,241.		1,241.	
b TAXES AND LICENSES	30.		30.	
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	426,930.	325,100.	101,830.	0.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	192,167.	1	380,875.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		10c
	b Less: accumulated depreciation	10b		
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	711,001.	12	766,722.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,413,120.	15	750,942.
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,316,288.	16	1,898,539.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0.	30	0.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32 Retained earnings, endowment, accumulated income, or other funds	2,316,288.	32	1,898,539.
33 Total net assets or fund balances	2,316,288.	33	1,898,539.	
34 Total liabilities and net assets/fund balances	2,316,288.	34	1,898,539.	

Part XI Financial Statements and Reporting

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

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

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

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. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

JK IRWIN FOUNDATION

Employer identification number

56-2678107

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 11, 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.)
- 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 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.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		X
(ii) A family member of a person described in (i) above?		X
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		X
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
TIDES FOUNDATION	51-01985097		X		X		X		0.
Total									0.

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

Schedule A (Form 990 or 990-EZ) 2009

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						

14 First five 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

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2009. 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 - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

JK IRWIN FOUNDATION

Employer identification number

56-2678107

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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" to Form 990, Part IV, line 7.

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an 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	
- 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 in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.
- If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in 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 are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 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 organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to 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 year end balance held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(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				
e Other				

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

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

2009

Open to Public Inspection

SCHEDULE I (Form 990)
Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

Department of the Treasury
Internal Revenue Service

Name of the organization: **JK IRWIN FOUNDATION**
Employer identification number: **56-2678107**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACLU FOUNDATION OF NO. CA 39 DRUMM STREET SAN FRANCISCO, CA 94111	94-0279770	501(C)(3)	7,500.	0.			TO CONDUCT LITIGATION, POLICY RESEARCH, AND EDUCATION.
AMERICAN CONSTITUTION SOCIETY 1333 H ST., NW, 11TH FLOOR WASHINGTON, DC 20005	52-2313694	501(C)(3)	30,000.	0.			TO ENSURE THAT FUNDAMENTAL PRINCIPLES OF HUMAN DIGNITY, INDIVIDUAL RIGHTS AND LIBERTIES, TO STRENGTHEN DEMOCRACY AND SECURE EQUAL JUSTICE THROUGH LAW, SCHOLARSHIP, EDUCATION, AND ADVOCACY.
BRENNAN CENTER FOR JUSTICE 161 AVENUE OF THE AMERICAS, 12TH FL NEW YORK, NY 10013	13-3839293	501(C)(3)	10,000.	0.			TO SHAPE THE NATIONAL DEBATE AND SHARE THEIR POINT OF VIEW WITH EVERYONE WHO CAN PUT TO BUILD THE POWER AND CAPACITY OF LOW INCOME PEOPLE, PARTICULARLY PEOPLE OF COLOR, TO LEADERS WHO CAN EFFECTIVELY ADVANCE PROGRESSIVE POLITICAL AND
CENTER FOR AMERICAN PROGRESS 1333 H STREET, NW, 10TH FLOOR WASHINGTON, DC 20005	30-0126510	501(C)(3)	10,000.	0.			
CENTER FOR COMMUNITY CHANGE 1536 U STREET, NW WASHINGTON, DC 20009	52-0888113	501(C)(3)	10,000.	0.			
CENTER FOR PROGRESSIVE LEADERSHIP 1133 19TH STREET, NW, 9TH FLOOR WASHINGTON, DC 20036	52-1454259	501(C)(3)	10,000.	0.			
			2 Enter total number of section 501(c)(3) and government organizations		22.		
			3 Enter total number of other organizations		0.		

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, PART I, LINE 2: STAFF AT THE JK IRWIN FOUNDATION SPENDS 100% OF THEIR TIME RESEARCHING POTENTIAL GRANTEES, REVIEWING REQUESTS FOR FUNDING, PROCESSING GRANTS, COMMUNICATING WITH GRANTEES, AND ENSURING COMPLIANCE WITH REGULATIONS GOVERNING SUPPORTING ORGANIZATIONS.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: AMERICAN CONSTITUTION SOCIETY

(H) PURPOSE OF GRANT OR ASSISTANCE: TO ENSURE THAT FUNDAMENTAL

PRINCIPLES OF HUMAN DIGNITY, INDIVIDUAL RIGHTS AND LIBERTIES, GENUINE

SCHEDULE I-1
(Form 990)
 Department of the Treasury
 Internal Revenue Service

 Continuation Sheet for Schedule I (Form 990)
 Attach to Form 990 to list additional information for
 Schedule I (Form 990), Part II or Part III.

 2009
 Open to Public
 Inspection

Name of the organization

 Employer identification number
 56-2678107

JK IRWIN FOUNDATION
Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DRUG POLICY ALLIANCE 70 WEST 36TH ST, 16TH FLOOR NEW YORK, NY 10018	52-1516692	501(C)(3)	100,000.	0.			TO BROADEN THE PUBLIC DEBATE ON DRUG POLICY AND TO PROMOTE REALISTIC ALTERNATIVES TO THE WAR
INSTITUTE FOR AMERICA'S FUTURE INC. - 1825 K ST., NW SUITE 400 - WASHINGTON, DC 20006	52-1971942	501(C)(3)	15,000.	0.			TO PROMOTE THE COMMON GOOD AND WELFARE OF THE GENERAL PUBLIC BY EDUCATING THE PUBLIC AND
JEWISH COMMUNITY CENTER - SAN FRANCISCO - 3200 CALIFORNIA STREET - SAN FRANCISCO, CA 94118	94-3227260	501(C)(3)	10,000.	0.			TO BUILD AND PRESERVE JEWISH IDENTITY THROUGH A MIXTURE OF EDUCATIONAL, SOCIAL, RECREATIONAL AND
KIPP: BAY AREA SCHOOLS 426 17TH STREET, SUITE 200 OAKLAND, CA 94612	20-5010766	501(C)(3)	5,000.	0.			TO HELP STUDENTS FROM EDUCATIONALLY UNDERSERVED COMMUNITIES IN THE SAN FRANCISCO BAY AREA
LEGAL SERVICES FOR PRISONERS WITH CHILDREN - 1540 MARKET ST, SUITE 490 - SAN FRANCISCO, CA 94102	94-3080408	501(C)(3)	5,000.	0.			TO ADVOCATE FOR THE CIVIL RIGHTS AND EMPOWERMENT OF INCARCERATED PARENTS, CHILDREN, FAMILY MEMBERS,
MEDIA MATTERS FOR AMERICA 1625 MASSACHUSETTS AVE, NW, STE 300 WASHINGTON, DC 20036	47-0928008	501(C)(3)	10,000.	0.			TO COMPREHENSIVELY MONITOR, ANALYZE, AND CORRECT CONSERVATIVE MISINFORMATION AND
NORML FOUNDATION 1600 K ST, NW, SUITE 501 WASHINGTON, DC 20006	52-2021279	501(C)(3)	5,000.	0.			TO EDUCATE THE PUBLIC ABOUT THE COSTS OF MARIJUANA PROHIBITION AND THE BENEFITS OF
PRISON UNIVERSITY P.O. BOX 492 SAN QUENTIN, CA 94964	20-5606926	501(C)(3)	10,000.	0.			TO PROVIDE HIGHER EDUCATION TO THE INCARCERATED POPULATION.

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

Schedule I-1 (Form 990) 2009

**Continuation Sheet for Schedule I (Form 990)
 Attach to Form 990 to list additional information for
 Schedule I (Form 990), Part II or Part III.**

**2009
 Open to Public
 Inspection**

**SCHEDULE I-1
 (Form 990)**
 Department of the Treasury
 Internal Revenue Service

Name of the organization

Employer identification number
56-2678107

JK IRWIN FOUNDATION

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
QUEENS COLLEGE FOUNDATION 65-30 KISSENA BLVD. FLUSHING, NY 11367	11-6080521	501(C)(3)	10,000.	0.			TO PROVIDE COMPLETE UNDERGRADUATE AND MASTERS LEVEL GRADUATE PROGRAMS, SERVING 14,000
RAINFOREST ACTION NETWORK (RAN) 221 PINE STREET, SUITE 500 SAN FRANCISCO, CA 94104	94-3045180	501(C)(3)	5,000.	0.			TO CAMPAIGN FOR THE FORESTS, THEIR INHABITANTS AND THE NATURAL SYSTEMS THAT
THE SENTENCING PROJECT 514 TENTH ST, NW, SUITE 1000 WASHINGTON, DC 20004	52-1472546	501(C)(3)	10,000.	0.			TO RESEARCH AND EDUCATE ON CRIMINAL JUSTICE POLICY REFORM.
THRESHOLD FOUNDATION P.O. BOX 29903 SAN FRANCISCO, CA 94129	13-3028214	501(C)(3)	10,000.	0.			TO ASSIST IN GRANT-MAKING TOWARD A MORE JUST AND SUSTAINABLE ENVIRONMENT.
TIDES INC. PO BOX 29903 SAN FRANCISCO, CA 94129	57-1138099	501(C)(3)	5,000.	0.			TO PROVIDE ECONOMICALLY, PROGRAMMATICALLY AND ENVIRONMENTALLY SUSTAINABLE WORKPLACE
TIPPING POINT COMMUNITY 703 MARKET STREET, SUITE 708 SAN FRANCISCO, CA 94103	20-2121739	501(C)(3)	14,000.	0.			TO FIND AND FUND THE MOST EFFECTIVE GROUPS CONNECTING BAY AREA INDIVIDUALS AND FAMILIES
UNITY 09 734 15TH STREET, NW, SUITE 600 WASHINGTON, DC 20005	20-5806345	501(C)(3)	10,000.	0.			TO SUPPORT INNOVATIVE AND EFFECTIVE PUBLIC INTEREST PROJECTS.
VIP MENTORS 180 HOWARD ST., 9TH FLOOR SAN FRANCISCO, CA 94105	94-3147830	501(C)(3)	5,000.	0.			TO MENTOR YOUTH OFFENDERS.

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

Schedule I-1 (Form 990) 2009

Part IV Supplemental Information

EQUALITY, AND ACCESS TO JUSTICE ENJOY THEIR RIGHTFUL, CENTRAL PLACE IN AMERICAN LAW.

NAME OF ORGANIZATION OR GOVERNMENT: CENTER FOR AMERICAN PROGRESS

(H) PURPOSE OF GRANT OR ASSISTANCE: TO SHAPE THE NATIONAL DEBATE AND SHARE THEIR POINT OF VIEW WITH EVERYONE WHO CAN PUT THEIR IDEAS INTO PRACTICE AND EFFECT POSITIVE CHANGE. THIS IS DONE ONLINE, ON CAMPUS, IN THE MEDIA, ON THE SHOP FLOOR, IN FAITH COMMUNITIES, AND IN THE BOARDROOM.

NAME OF ORGANIZATION OR GOVERNMENT: CENTER FOR COMMUNITY CHANGE

(H) PURPOSE OF GRANT OR ASSISTANCE: TO BUILD THE POWER AND CAPACITY OF LOW INCOME PEOPLE, PARTICULARLY PEOPLE OF COLOR, TO CHANGE THE POLICIES AND INSTITUTIONS THAT AFFECT THEIR LIVES.

NAME OF ORGANIZATION OR GOVERNMENT: CENTER FOR PROGRESSIVE LEADERSHIP

(H) PURPOSE OF GRANT OR ASSISTANCE: TO DEVELOP DIVERSE LEADERS WHO CAN EFFECTIVELY ADVANCE PROGRESSIVE POLITICAL AND POLICY CHANGES.

NAME OF ORGANIZATION OR GOVERNMENT: DRUG POLICY ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: TO BROADEN THE PUBLIC DEBATE ON DRUG POLICY AND TO PROMOTE REALISTIC ALTERNATIVES TO THE WAR ON DRUGS.

NAME OF ORGANIZATION OR GOVERNMENT: INSTITUTE FOR AMERICA'S FUTURE INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROMOTE THE COMMON GOOD AND WELFARE OF THE GENERAL PUBLIC BY EDUCATING THE PUBLIC AND BY SUPPORTING PUBLIC EFFORTS AT REFORM OF ECONOMIC AND SOCIAL CONDITIONS.

NAME OF ORGANIZATION OR GOVERNMENT:

Part IV Supplemental Information

JEWISH COMMUNITY CENTER - SAN FRANCISCO

(H) PURPOSE OF GRANT OR ASSISTANCE: TO BUILD AND PRESERVE JEWISH IDENTITY THROUGH A MIXTURE OF EDUCATIONAL, SOCIAL, RECREATIONAL AND CULTURAL PROGRAMS.

NAME OF ORGANIZATION OR GOVERNMENT: KIPP: BAY AREA SCHOOLS

(H) PURPOSE OF GRANT OR ASSISTANCE: TO HELP STUDENTS FROM EDUCATIONALLY UNDERSERVED COMMUNITIES IN THE SAN FRANCISCO BAY AREA DEVELOP THE KNOWLEDGE, SKILLS, AND CHARACTER NEEDED TO SUCCEED IN COLLEGE AND THE COMPETITIVE WORLD BEYOND.

NAME OF ORGANIZATION OR GOVERNMENT:

LEGAL SERVICES FOR PRISONERS WITH CHILDREN

(H) PURPOSE OF GRANT OR ASSISTANCE: TO ADVOCATE FOR THE CIVIL RIGHTS AND EMPOWERMENT OF INCARCERATED PARENTS, CHILDREN, FAMILY MEMBERS, AND PEOPLE AT RISK FOR INCARCERATION.

NAME OF ORGANIZATION OR GOVERNMENT: MEDIA MATTERS FOR AMERICA

(H) PURPOSE OF GRANT OR ASSISTANCE: TO COMPREHENSIVELY MONITOR, ANALYZE, AND CORRECT CONSERVATIVE MISINFORMATION AND INACCURACIES IN THE MEDIA.

NAME OF ORGANIZATION OR GOVERNMENT: NORML FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO EDUCATE THE PUBLIC ABOUT THE COSTS OF MARIJUANA PROHIBITION AND THE BENEFITS OF ALTERNATIVE POLICIES, TO UNDERTAKE RESEARCH INTO VARIOUS ASPECTS OF MARIJUANA AND MARIJUANA POLICY IMPLICATION, AND TO PROVIDE LEGAL SUPPORT AND ASSISTANCE TO VICTIMS OF THE CURRENT LAWS.

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: QUEENS COLLEGE FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROVIDE COMPLETE UNDERGRADUATE AND MASTERS LEVEL GRADUATE PROGRAMS, SERVING 14,000 UNDERGRADUATES AND 4,000 GRADUATES.

NAME OF ORGANIZATION OR GOVERNMENT: RAINFOREST ACTION NETWORK (RAN)

(H) PURPOSE OF GRANT OR ASSISTANCE: TO CAMPAIGN FOR THE FORESTS, THEIR INHABITANTS AND THE NATURAL SYSTEMS THAT SUSTAIN LIFE BY TRANSFORMING THE GLOBAL MARKETPLACE THROUGH GRASSROOTS ORGANIZING, EDUCATION AND NON-VIOLENT DIRECT ACTION.

NAME OF ORGANIZATION OR GOVERNMENT: TIDES INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROVIDE ECONOMICALLY, PROGRAMMATICALLY AND ENVIRONMENTALLY SUSTAINABLE WORKPLACE FACILITIES AND OTHER VALUE-ADDED SOCIAL AND REAL ESTATE SERVICES TO THE TIDES FAMILY ORGANIZATIONS AND OTHER NONPROFIT ORGANIZATIONS THAT FURTHER SIMILAR CHARITABLE PURPOSES.

NAME OF ORGANIZATION OR GOVERNMENT: TIPPING POINT COMMUNITY

(H) PURPOSE OF GRANT OR ASSISTANCE: TO FIND AND FUND THE MOST EFFECTIVE GROUPS CONNECTING BAY AREA INDIVIDUALS AND FAMILIES TO THE SERVICES AND OPPORTUNITIES NEEDED TO BREAK THE CYCLE OF POVERTY AND ACHIEVE ECONOMIC SELF-SUFFICIENCY.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

JK IRWIN FOUNDATION

Employer identification number

56-2678107

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

BENEFIT OF, TO PERFORM THE FUNCTIONS OF, OR TO CARRY OUT THE PURPOSES
OF THE TIDES FOUNDATION, ALL AS A SUPPORTING ORGANIZATION OF THE TIDES
FOUNDATION WITHIN THE MEANING OF SECTION 509(A)(3) OF THE INTERNAL
REVENUE CODE OF 1986, AS AMENDED.

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

509(A)(3) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED.

FORM 990, PART VI, SECTION B, LINE 11: MANAGEMENT WORKS CLOSELY WITH TAX
RETURN PREPARERS AND REVIEWS THE RETURN BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C: EACH DIRECTOR AND PRINCIPAL
OFFICER OF THE FOUNDATION AND EACH MEMBER OF A COMMITTEE WITH
BOARD-DELEGATED POWERS SHALL ANNUALLY SIGN THE CONFLICT OF INTEREST
STATEMENT AND DISCLOSURE FORM. PERIODIC REVIEWS ARE CONDUCTED TO ENSURE
THAT THE FOUNDATION OPERATES IN A MANNER CONSISTENT WITH CHARITABLE
PURPOSES AND DOES NOT ENGAGE IN ACTIVITIES THAT COULD JEOPARDIZE ITS
TAX-EXEMPT STATUS. BOARD MEETINGS ARE HELD TO DETERMINE WHETHER CONFLICTS
OF INTEREST EXIST AND TO CONSIDER PROPOSED TRANSACTIONS OR ARRANGEMENTS
THAT MAY CAUSE CONFLICTS OF INTEREST AND THE ALTERNATIVES.

FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION ARRANGEMENTS
(INCLUDING BENEFITS) ARE DETERMINED BASED ON COMPETENT SURVEY INFORMATION
AND AS THE RESULT OF ARM'S LENGTH BARGAINING.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization JK IRWIN FOUNDATION	Employer identification number 56-2678107
	Number, street, and room or suite no. If a P.O. box, see instructions. 2233 LOMBARD STREET	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN FRANCISCO, CA 94123	

Check type of return to be filed (File a separate application for each return):

- Form 990
 Form 990-EZ
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

SUE ELDRIDGE

• The books are in the care of **▶ 2233 LOMBARD ST. - SAN FRANCISCO, CA 94123**
 Telephone No. **▶ 415-921-4987** FAX No. **▶ N/A**

- 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 EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2010.**
- 5 For calendar year **2009**, or other tax year beginning _____, and ending _____.
- 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b If this application is for Form 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 and any amount paid previously with Form 8868.	8b	\$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature **▶ *[Handwritten Signature]*** Title **▶ CPA** Date **▶ 8/12/10**

R05005
K. Frandsen
Daden U.T 84201-a