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**Return of Organization Exempt From Income Tax**

**2010**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

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

**A For the 2010 calendar year, or tax year beginning , 2010, and ending**

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

**TIGRA: Transnational Institute for Grassroots Research and Action**  
 900 Alice Street #320  
 Oakland, CA 94607

**D Employer Identification Number**  
 26-0728941

**E Telephone number**  
 510-338-4915

**G Gross receipts \$** 238,105.

**F Name and address of principal officer**  
 Same As C Above

**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)

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

**J Website:** ▶ www.transnationalaction.org **H(c) Group exemption number** ▶

**K Form of organization**  Corporation  Trust  Association  Other ▶ **L Year of Formation** 2011 **M State of legal domicile** CA

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities TIGRA is an organizing support center to develop strategies to harness the economic power of migrant remittances to alleviate poverty and increase sustainable community development in the U.S. and worldwide.

**2** Check this box  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)             | 3  | 5  |
| <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) | 4  | 4  |
| <b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a)  | 5  | 4  |
| <b>6</b> Total number of volunteers (estimate if necessary)                            | 6  | 12 |
| <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12         | 7a | 0. |
| <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34               | 7b | 0. |

|  | Prior Year | Current Year |
|--|------------|--------------|
| <b>8</b> Contributions and grants (Part VIII, line 1h)                                       |            | 192,772.     |
| <b>9</b> Program service revenue (Part VIII, line 2g)  |            | 45,333.      |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)                      |            |              |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)           |            |              |
| <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) |            | 238,105.     |

|   |        |          |
|---|--------|----------|
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)                  |        | 25,552.  |
| <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) |        | 37,103.  |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                    |        |          |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶                        | 2,380. |          |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)                      |        | 119,643. |
| <b>18</b> Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)        |        | 182,298. |
| <b>19</b> Revenue less expenses Subtract line 18 from line 12                               |        | 55,807.  |

|   | Beginning of Current Year | End of Year |
|---|---------------------------|-------------|
| <b>20</b> Total assets (Part XVI, line 16)                          | 2,607.                    | 49,370.     |
| <b>21</b> Total liabilities (Part X, line 26)                       | 76,845.                   | 67,801.     |
| <b>22</b> Net assets or fund balances Subtract line 21 from line 20 | -74,238.                  | -18,431.    |

**Part II Signature Block**

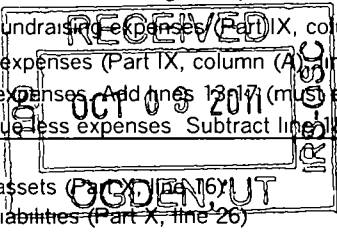
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: Francis Calpotura Date: 9/23/2011  
 Type or print name and title: Francis Calpotura **President**

**Paid Preparer Use Only**  
 Print/Type preparer's name: Patricia A. Foley, EA Preparer's signature: Patricia A. Foley, EA Date: 9/23/11 Check  if self-employed PTIN: P00026891  
 Firm's name: PATRICIA A FOLEY Firm's EIN: 510-589-6820  
 Firm's address: 991 MIDWAY AVE  
SAN LEANDRO, CA 94577-1344 Phone no: 510-589-6820

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

SCANNED OCT 13 2011



917 17

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission

TIGRA is an organizing support center to develop strategies to harness the economic power of migrant remittances to alleviate poverty and increase sustainable community development in the U.S. and worldwide.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? See Schedule O

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 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 [redacted]) (Expenses \$ 105,484. including grants of \$ ) (Revenue \$ )

Remit4Change is TIGRA's field program that combines the promotions and use of these accredited products with a grassroots strategy of financial education and leadership development. In 2010, TIGRA worked with community-based organizations in New York, Providence, Oakland, and El Salvador to test out the Remit4Change methodology. The results were impressive: more than 1,500 individuals joined Remit4Change and signed-up to use an accredited company as a way to exercise their consumer power. In order to help facilitate the education and recruitment process, TIGRA developed a web-based application (www.remit4change.net), printed program materials in English and Spanish, and developed a bilingual financial education curricula that can be used by partner organizations.

4b (Code [redacted]) (Expenses \$ 35,161. including grants of \$ ) (Revenue \$ )

Accreditation is the process of TIGRA endorsing money transfer companies based on standards of fairness, accountability and community reinvestment. In 2010, TIGRA accredited three companies that went through a comprehensive application and due diligence process to ensure compliance with these standards.

4c (Code [redacted]) (Expenses \$ 17,581. including grants of \$ ) (Revenue \$ )

Transnational Community Reinvestment Fund is a global social investment fund aiming to address the root causes of migration. The Fund uses investments from socially responsible companies to support sustainable community-development projects. TIGRA works with the New World Foundation to manage The Fund.

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

(Expenses \$ 17,581. including grants of \$ ) (Revenue \$ 45,333.)

4e Total program service expenses ▶ 175,807.

**Part IV Checklist of Required Schedules**

|   | Yes | No |
|---|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A   | X   |    |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)   | X   |    |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I  |     | X  |
| 4 <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? If 'Yes,' complete Schedule C, Part II  | 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? If 'Yes,' complete Schedule C, Part III                         |     |    |
| 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? If 'Yes,' complete Schedule D, Part I  |     | X  |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II                                       |     | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III   |     | X  |
| 9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV |     | X  |
| 10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V   |     | X  |
| 11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable   |     |    |
| a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI  |     | X  |
| b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII  |     | X  |
| c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII  |     | X  |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX  |     | X  |
| e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X   |     | X  |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X      |     | X  |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII   |     | X  |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional              |     | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E  |     | X  |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?   |     | X  |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV                     | X   |    |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV                              | X   |    |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV                                  |     | X  |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)                                      |     | X  |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II   |     | X  |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III   |     | X  |
| 20 a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H  |     | X  |
| b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)                 |     |    |

**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, and 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 <b>Section 501(c)(3) and 501(c)(4) 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>  |     | 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 (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>  |     | X  |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>   |     | X  |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>   |     | X  |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>   |     | X  |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>   |     | X  |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>   |     | X  |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, 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)?   |     | X  |
| a 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> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                     |     |    |
| 36 <b>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>  |     | 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?<br><b>Note.</b> All Form 990 filers are required to complete Schedule O   | X   |    |

BAA

Form 990 (2010)

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

|  |   | Yes | No |
|--|---|-----|----|
| 1a   | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <input type="text" value="1"/>  |     |    |
| 1b   | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <input type="text" value="0"/>   |     |    |
| c  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <input type="checkbox"/>   | X   |    |
| 2a   | 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. <input type="text" value="4"/>   |     |    |
| b  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) <input type="checkbox"/>   | X   |    |
| 3a   | Did the organization have unrelated business gross income of \$1,000 or more during the year? <input type="checkbox"/>  |     | X  |
| b  | If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O <input type="checkbox"/>   |     |    |
| 4a   | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <input type="checkbox"/>                                   |     | X  |
| b  | If 'Yes,' enter the name of the foreign country: <input type="text"/><br>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts <input type="checkbox"/>   |     |    |
| 5a   | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <input type="checkbox"/>  |     | X  |
| b  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <input type="checkbox"/>   |     | X  |
| c  | If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? <input type="checkbox"/>   |     |    |
| 6a   | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? <input type="checkbox"/>  |     | X  |
| b  | If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <input type="checkbox"/>  |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b> |   |     |    |
| a  | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <input type="checkbox"/>  |     | X  |
| b  | If 'Yes,' did the organization notify the donor of the value of the goods or services provided? <input type="checkbox"/>  |     |    |
| c  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <input type="checkbox"/>   |     | X  |
| d  | If 'Yes,' indicate the number of Forms 8282 filed during the year. <input type="text" value="7d"/>  |     |    |
| e  | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/>  |     | X  |
| f  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/>   |     | X  |
| g  | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <input type="checkbox"/>   |     |    |
| h  | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <input type="checkbox"/>   |     |    |
| 8  | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? <input type="checkbox"/> |     |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>                     |   |     |    |
| a  | Did the organization make any taxable distributions under section 4966? <input type="checkbox"/>  |     |    |
| b  | Did the organization make a distribution to a donor, donor advisor, or related person? <input type="checkbox"/>   |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter                                       |   |     |    |
| a  | Initiation fees and capital contributions included on Part VIII, line 12. <input type="text" value="10a"/>  |     |    |
| b  | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <input type="text" value="10b"/>   |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter                                      |   |     |    |
| a  | Gross income from members or shareholders. <input type="text" value="11a"/>   |     |    |
| b  | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). <input type="text" value="11b"/>   |     |    |
| 12a  | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <input type="checkbox"/>  |     |    |
| b  | If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <input type="text" value="12b"/>   |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>             |   |     |    |
| a  | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O <input type="checkbox"/>  |     |    |
| 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. <input type="text" value="13b"/>   |     |    |
| c  | Enter the amount of reserves on hand. <input type="text" value="13c"/>  |     |    |
| 14a  | Did the organization receive any payments for indoor tanning services during the tax year? <input type="checkbox"/>   |     | X  |
| b  | If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O <input type="checkbox"/>  |     |    |

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

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

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

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

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

**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. See Schedule O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization  
Francis Calpotura 900 Alice Street Oakland CA 94607 510-338-4915

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

Check if Schedule O contains a response to any question in this Part VII

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

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

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

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

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

| (A)<br>Name and title                    | (B)<br>Average hours per week (describe hours for related organizations in Schedule O) | (C)<br>Position (check all that apply) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (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  |  |   |   |
| (1) Francis Calpotura<br>President & Dir | 20   | X                                      |                       | X       |              |                              | 11,150. | 0.   | 2,583.  |   |
| (2) Sonia Pena<br>Treasurer & Dir        | 2  | X                                      |                       | X       |              |                              | 0.      | 0.   | 0.  |   |
| (3) Alfredo De Avila<br>Secretary & Dir  | 2  | X                                      |                       | X       |              |                              | 0.      | 0.   | 0.  |   |
| (4) Mayan Villalva<br>Director           | 2  | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (5) Shannah Kurland<br>Director          | 2  | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (6) -----                                |  |  |                       |         |              |                              |         |  |   |   |
| (7) -----                                |  |  |                       |         |              |                              |         |  |   |   |
| (8) -----                                |  |  |                       |         |              |                              |         |  |   |   |
| (9) -----                                |  |  |                       |         |              |                              |         |  |   |   |
| (10) -----                               |  |  |                       |         |              |                              |         |  |   |   |
| (11) -----                               |  |  |                       |         |              |                              |         |  |   |   |
| (12) -----                               |  |  |                       |         |              |                              |         |  |   |   |
| (13) -----                               |  |  |                       |         |              |                              |         |  |   |   |
| (14) -----                               |  |  |                       |         |              |                              |         |  |   |   |
| (15) -----                               |  |  |                       |         |              |                              |         |  |   |   |
| (16) -----                               |  |  |                       |         |              |                              |         |  |   |   |
| (17) -----                               |  |  |                       |         |              |                              |         |  |   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (describe hours for related organizations in Sch O) | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (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 |  |   |   |
| (18) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (19) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (20) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (21) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (22) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (23) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (24) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (25) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (26) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (27) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (28) -----   |   |  |                       |         |              |                              |        |  |   |   |
| (29) -----   |   |  |                       |         |              |                              |        |  |   |   |
| <b>1 b Sub-total</b>   |   |  |                       |         |              |                              | ▶      | 11,150.  | 0.  | 2,583.  |
| <b>c Total from continuation sheets to Part VII, Section A</b> |   |  |                       |         |              |                              | ▶      | 0.   | 0.  | 0.  |
| <b>d Total (add lines 1b and 1c)</b>                           |   |  |                       |         |              |                              | ▶      | 11,150.  | 0.  | 2,583.  |

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

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

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

| (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 in compensation from the organization ▶ 0

**Part VIII Statement of Revenue**

|   |  |   | (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, 513, or 514 |  |
|---|--|---|----------------------|--|---|---|--|
| CONTRIBUTIONS, GIFTS, GRANTS<br>AND OTHER SIMILAR AMOUNTS     | 1 a Federated campaigns  | 1 a   |                      |  |   |   |  |
|   | b Membership dues  | 1 b   |                      |  |   |   |  |
|   | c Fundraising events   | 1 c   |                      |  |   |   |  |
|   | d Related organizations  | 1 d   |                      |  |   |   |  |
|   | e Government grants (contributions)  | 1 e   |                      |  |   |   |  |
|   | f All other contributions, gifts, grants, and<br>similar amounts not included above  | 1 f 192,772.  |                      |  |   |   |  |
|   | g Noncash contributions included in lns 1a-1f \$   |   |                      |  |   |   |  |
|   | <b>h Total.</b> Add lines 1a-1f  |   | 192,772.             |  |   |   |  |
| PROGRAM SERVICE REVENUE                                       | 2 a <u>Education Services</u>  | Business Code   | 45,333.              | 45,333.  |   |   |  |
|   | b -----  |   |                      |  |   |   |  |
|   | c -----  |   |                      |  |   |   |  |
|   | d -----  |   |                      |  |   |   |  |
|   | e -----  |   |                      |  |   |   |  |
|   | f All other program service revenue  |   |                      |  |   |   |  |
|   | <b>g Total.</b> Add lines 2a-2f  |   | 45,333.              |  |   |   |  |
| OTHER REVENUE   | 3 Investment income (including dividends, interest and<br>other similar amounts)   |   |                      |  |   |   |  |
|   | 4 Income from investment of tax-exempt bond proceeds   |   |                      |  |   |   |  |
|   | 5 Royalties  |   |                      |  |   |   |  |
|   | 6 a Gross Rents  | (i) Real  | (ii) Personal        |  |   |   |  |
|   |  | b Less rental expenses                                |                      |  |   |   |  |
|   |  | c Rental income or (loss)                             |                      |  |   |   |  |
|   |  | <b>d Net rental income or (loss)</b>                  |                      |  |   |   |  |
|   | 7 a Gross amount from sales of<br>assets other than inventory  | (i) Securities  | (ii) Other           |  |   |   |  |
|   |  | b Less cost or other basis<br>and sales expenses      |                      |  |   |   |  |
|   |  | c Gain or (loss)                                      |                      |  |   |   |  |
|   |  | <b>d Net gain or (loss)</b>                           |                      |  |   |   |  |
|   | 8 a Gross income from fundraising events<br>(not including \$ _____<br>of contributions reported on line 1c)<br>See Part IV, line 18 | a   |                      |  |   |   |  |
|   |  | b Less direct expenses                                | b                    |  |   |   |  |
|   |  | <b>c Net income or (loss) from fundraising events</b> |                      |  |   |   |  |
|   | 9 a Gross income from gaming activities<br>See Part IV, line 19  | a   |                      |  |   |   |  |
| b Less direct expenses  |  | b   |                      |  |   |   |  |
| <b>c Net income or (loss) from gaming activities</b>          |  |   |                      |  |   |   |  |
| 10 a Gross sales of inventory, less returns<br>and allowances | a  |   |                      |  |   |   |  |
|   | b Less cost of goods sold  | b   |                      |  |   |   |  |
|   | <b>c Net income or (loss) from sales of inventory</b>  |   |                      |  |   |   |  |
| Miscellaneous Revenue   | Business Code  |   |                      |  |   |   |  |
| 11 a -----  |  |   |                      |  |   |   |  |
| b -----   |  |   |                      |  |   |   |  |
| c -----   |  |   |                      |  |   |   |  |
| d All other revenue   |  |   |                      |  |   |   |  |
| <b>e Total.</b> Add lines 11a-11d                             |  |   |                      |  |   |   |  |
| <b>12 Total revenue.</b> See instructions                     |  |   | 238,105.             | 45,333.  | 0.                                      | 0.  |  |

**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)

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>  | (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 governments and organizations in the U S See Part IV, line 21   | 10,552.               | 10,552.                         |  |                             |
| 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  | 15,000.               | 15,000.                         |  |                             |
| 4 Benefits paid to or for members  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees   | 13,733.               | 10,436.                         | 1,648.                                 | 1,649.                      |
| 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   | 14,900.               | 14,900.                         |  |                             |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)  |                       |                                 |  |                             |
| 9 Other employee benefits  | 6,882.                | 5,976.                          | 453.                                   | 453.                        |
| 10 Payroll taxes   | 1,588.                | 1,428.                          | 80.                                    | 80.                         |
| 11 Fees for services (non-employees)   |                       |                                 |  |                             |
| a Management   |                       |                                 |  |                             |
| b Legal  |                       |                                 |  |                             |
| c Accounting   | 721.                  |                                 | 721.                                   |                             |
| d Lobbying   |                       |                                 |  |                             |
| e Professional fundraising services See Part IV, line 17   |                       |                                 |  |                             |
| f Investment management fees   |                       |                                 |  |                             |
| g Other  | 60,110.               | 60,110.                         |  |                             |
| 12 Advertising and promotion   |                       |                                 |  |                             |
| 13 Office expenses   | 5,152.                | 4,946.                          | 103.                                   | 103.                        |
| 14 Information technology  | 4,766.                | 4,576.                          | 95.                                    | 95.                         |
| 15 Royalties   |                       |                                 |  |                             |
| 16 Occupancy   |                       |                                 |  |                             |
| 17 Travel  | 25,204.               | 25,204.                         |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings  | 18,420.               | 18,420.                         |  |                             |
| 20 Interest  |                       |                                 |  |                             |
| 21 Payments to affiliates  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization   |                       |                                 |  |                             |
| 23 Insurance   |                       |                                 |  |                             |
| 24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )                                       |                       |                                 |  |                             |
| a <u>Printing and Publications</u> -----   | 3,492.                | 3,492.                          |  |                             |
| b <u>Misc. Fees &amp; Taxes</u> -----  | 644.                  |                                 | 644.                                   |                             |
| c <u>Postage and Shipping</u> -----  | 386.                  | 386.                            |  |                             |
| d <u>Bank charges, processing fees</u> -----   | 367.                  |                                 | 367.                                   |                             |
| e <u>Marketing &amp; Publicity</u> -----   | 356.                  | 356.                            |  |                             |
| f All other expenses   | 25.                   | 25.                             |  |                             |
| 25 Total functional expenses Add lines 1 through 24f   | 182,298.              | 175,807.                        | 4,111.                                 | 2,380.                      |
| 26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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)<br>Beginning of year  |          | (B)<br>End of year |          |
|-----------------------------|---|---|----------|--------------------|----------|
| ASSETS                      | 1   | Cash – non-interest-bearing   | 2,606.   | 1                  | 9,615.   |
|                             | 2   | Savings and temporary cash investments  |          | 2                  |          |
|                             | 3   | Pledges and grants receivable, net  |          | 3                  |          |
|                             | 4   | Accounts receivable, net  |          | 4                  | 39,755.  |
|                             | 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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) |          | 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      |                    |          |
|                             | b   | Less accumulated depreciation   | 10b      | 10c                |          |
|                             | 11  | Investments – publicly traded securities  |          | 11                 |          |
|                             | 12  | Investments – other securities See Part IV, line 11   |          | 12                 |          |
|                             | 13  | Investments – program-related See Part IV, line 11  |          | 13                 |          |
|                             | 14  | Intangible assets   |          | 14                 |          |
|                             | 15  | Other assets. See Part IV, line 11  | 1.       | 15                 |          |
| 16                          | <b>Total assets</b> Add lines 1 through 15 (must equal line 34)   | 2,607.  | 16       | 49,370.            |          |
| LIABILITIES                 | 17  | Accounts payable and accrued expenses   | 76,845.  | 17                 | 20,673.  |
|                             | 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                 | 47,128.  |
|                             | 25  | Other liabilities Complete Part X of Schedule D   |          | 25                 |          |
|                             | 26  | <b>Total liabilities.</b> Add lines 17 through 25   | 76,845.  | 26                 | 67,801.  |
| NET ASSETS OR FUND BALANCES | <b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b> |   |          |                    |          |
|                             | 27  | Unrestricted net assets   | -74,238. | 27                 | -18,431. |
|                             | 28  | Temporarily restricted net assets   |          | 28                 |          |
|                             | 29  | Permanently restricted net assets   |          | 29                 |          |
|                             | <b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>                         |   |          |                    |          |
|                             | 30  | Capital stock or trust principal, or current funds  |          | 30                 |          |
|                             | 31  | Paid-in or capital surplus, or land, building, or equipment fund  |          | 31                 |          |
|                             | 32  | Retained earnings, endowment, accumulated income, or other funds  |          | 32                 |          |
|                             | 33  | <b>Total net assets or fund balances</b>  | -74,238. | 33                 | -18,431. |
| 34                          | <b>Total liabilities and net assets/fund balances</b>   | 2,607.  | 34       | 49,370.            |          |

BAA

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

|   |   |   |          |
|---|---|---|----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12)   | 1 | 238,105. |
| 2 | Total expenses (must equal Part IX, column (A), line 25)  | 2 | 182,298. |
| 3 | Revenue less expenses Subtract line 2 from line 1   | 3 | 55,807.  |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | 4 | -74,238. |
| 5 | Other changes in net assets or fund balances (explain in Schedule O)  | 5 | 0.       |
| 6 | Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | 6 | -18,431. |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

1 Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

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 separate basis, consolidated 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 |     |    |

BAA

**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

**2010**

**Open to Public Inspection**

|   |   |
|---|---|
| <b>Name of the organization</b> TIGRA: Transnational Institute for Grassroots Research and Action | <b>Employer identification number</b><br>26-0728941 |
|---|---|

**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 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 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 |
|-------------------|-----|----|
| <b>11 g (i)</b>   |     |    |
| <b>11 g (ii)</b>  |     |    |
| <b>11 g (iii)</b> |     |    |

- (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?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

**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 column (i) listed in your governing document? |    | (v) Did you notify the organization in column (i) of your support? |    | (vi) Is the organization in column (i) organized in the U.S.? |    | (vii) Amount of support |
|------------------------------------|----------|---|---|----|--|----|---|----|-------------------------|
|                                    |          |   | Yes   | No | Yes  | No | Yes   | No |                         |
| (A)                                |          |   |   |    |  |    |   |    |                         |
| (B)                                |          |   |   |    |  |    |   |    |                         |
| (C)                                |          |   |   |    |  |    |   |    |                         |
| (D)                                |          |   |   |    |  |    |   |    |                         |
| (E)                                |          |   |   |    |  |    |   |    |                         |
| <b>Total</b>                       |          |   |   |    |  |    |   |    |                         |

**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) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include 'unusual grants')  |          |          |          |          | 197,772. | 197,772.  |
| 2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf  |          |          |          |          |          | 0.        |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          | 0.        |
| 4 <b>Total.</b> Add lines 1 through 3   | 0.       | 0.       | 0.       | 0.       | 197,772. | 197,772.  |
| 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) |          |          |          |          |          | 94,270.   |
| 6 <b>Public support.</b> Subtract line 5 from line 4  |          |          |          |          |          | 103,502.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4  | 0.       | 0.       | 0.       | 0.       | 197,772. | 197,772.  |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources   |          |          |          |          |          | 0.        |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on   |          |          |          |          |          | 0.        |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)  |          |          |          |          |          | 0.        |
| 11 <b>Total support.</b> Add lines 7 through 10  |          |          |          |          |          | 197,772.  |
| 12 Gross receipts from related activities, etc (see instructions)  |          |          |          |          | 12       | 0.        |
| 13 <b>First five 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 checked="" type="checkbox"/> |          |          |          |          |          |           |

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

|   |    |   |
|---|----|---|
| 14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))   | 14 | % |
| 15 Public support percentage from 2009 Schedule A, Part II, line 14   | 15 | % |
| 16a <b>33-1/3% support test – 2010.</b> If the organization did not check the box on line 13, and the 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 type="checkbox"/>   |    |   |
| b <b>33-1/3% support test – 2009.</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"/>  |    |   |
| 17a <b>10%-facts-and-circumstances test – 2010.</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 IV 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 – 2009.</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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> |    |   |
| 18 <b>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 9 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 yr beginning in) ▶   | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (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 yr beginning in) ▶   | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (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 in 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 IV)                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lns 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**

|  |           |   |
|--|-----------|---|
| <b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> | % |
| <b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15                      | <b>16</b> | % |

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

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17                        | <b>18</b> | % |

**19a 33-1/3% support tests – 2010.** 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 – 2009.** 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 C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No 1545 0047

**2010**

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

▶ **Complete if the organization is described below.**

▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Open to Public Inspection**

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

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

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

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

**If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**

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

|   |   |
|---|---|
| Name of organization<br><b>TIGRA: Transnational Institute for</b> | Employer identification number<br><b>26-0728941</b> |
|---|---|

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$ \_\_\_\_\_
- 3 Volunteer hours

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ \_\_\_\_\_ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ \_\_\_\_\_ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a Was a correction made?  Yes  No
- b If 'Yes,' describe in Part IV

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2010

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

- A** Check  if the filing organization belongs to an affiliated group  
**B** Check  if the filing organization checked box A and 'limited control' provisions apply

**Limits on Lobbying Expenditures**  
 (The term 'expenditures' means amounts paid or incurred.)

|  | (a) Filing organization's totals                         | (b) Affiliated group totals |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
|--|--|-----------------------------|--|-----------------------------------|--------------------|------------------------------|---|---|---|---|--|--|-------------------|-------------|
| <b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)  | 3,510.   |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)   |  |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b)   | 3,510.   | 0.                          |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>d</b> Other exempt purpose expenditures   | 178,788.   |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)   | 182,298.   | 0.                          |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns  | 36,460.  |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is</th> <th>The lobbying nontaxable amount is</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table> |  |                             | If the amount on line 1e, column (a) or (b) is | The lobbying nontaxable amount is | Not over \$500,000 | 20% of the amount on line 1e | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | Over \$17,000,000 | \$1,000,000 |
| If the amount on line 1e, column (a) or (b) is   | The lobbying nontaxable amount is                        |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| Not over \$500,000   | 20% of the amount on line 1e                             |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| Over \$500,000 but not over \$1,000,000  | \$100,000 plus 15% of the excess over \$500,000          |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| Over \$1,000,000 but not over \$1,500,000  | \$175,000 plus 10% of the excess over \$1,000,000        |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| Over \$1,500,000 but not over \$17,000,000   | \$225,000 plus 5% of the excess over \$1,500,000         |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| Over \$17,000,000  | \$1,000,000  |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)   | 9,115.   | 0.                          |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-  | 0.   | 0.                          |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-  | 0.   | 0.                          |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |
| <b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |                             |  |                                   |                    |                              |   |   |   |   |  |  |                   |             |

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year (or fiscal year beginning in)                      | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) Total |
|--|----------|----------|----------|----------|-----------|
| <b>2a</b> Lobbying non-taxable amount                            |          |          |          | 36,460.  | 36,460.   |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))   |          |          |          |          | 54,690.   |
| <b>c</b> Total lobbying expenditures                             |          |          |          | 3,510.   | 3,510.    |
| <b>d</b> Grassroots nontaxable amount                            |          |          |          | 9,115.   | 9,115.    |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          | 13,673.   |
| <b>f</b> Grassroots lobbying expenditures                        |          |          |          | 3,510.   | 3,510.    |

BAA

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

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

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

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

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

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

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

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Statement of Activities Outside the United States

▶ Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.  
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

TIGRA: Transnational Institute for

Employer identification number

26-0728941

**Part I** General Information on Activities Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

- 1 For grantmakers. 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 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States
- 3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

| (a) Region  | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---|-------------------------------------|--|---|--|--|
| (1) El Salvador                                   |                                     |  | Pilot project   | Testing methodology  | 15,000.  |
| (2)   |                                     |  |   |  |  |
| (3)   |                                     |  |   |  |  |
| (4)   |                                     |  |   |  |  |
| (5)   |                                     |  |   |  |  |
| (6)   |                                     |  |   |  |  |
| (7)   |                                     |  |   |  |  |
| (8)   |                                     |  |   |  |  |
| (9)   |                                     |  |   |  |  |
| (10)  |                                     |  |   |  |  |
| (11)  |                                     |  |   |  |  |
| (12)  |                                     |  |   |  |  |
| (13)  |                                     |  |   |  |  |
| (14)  |                                     |  |   |  |  |
| (15)  |                                     |  |   |  |  |
| (16)  |                                     |  |   |  |  |
| (17)  |                                     |  |   |  |  |
| <b>3a</b> Sub-total                               |                                     |  |   |  | 15,000.  |
| <b>b</b> Total from continuation sheets to Part I |                                     |  |   |  |  |
| <b>c</b> Totals (add lines 3a and 3b)             | 0                                   | 0  |   |  | 15,000.  |

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000  Part II can be duplicated if additional space is needed

| 1    | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region      | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|------|--------------------------|--|-----------------|----------------------|--------------------------|---------------------------------|-----------------------------------|--|---|
| (1)  |                          |  | Central America | Education            | 15,000.                  | wire                            |                                   |  |   |
| (2)  |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (3)  |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (4)  |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (5)  |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (6)  |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (7)  |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (8)  |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (9)  |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (10) |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (11) |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (12) |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (13) |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (14) |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (15) |                          |  |                 |                      |                          |                                 |                                   |  |   |
| (16) |                          |  |                 |                      |                          |                                 |                                   |  |   |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1

3 Enter total number of other organizations or entities 0

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---------------------------------|------------|--------------------------|--------------------------|---------------------------------|-----------------------------------|--|---|
| (1)                             |            |                          |                          |                                 |                                   |  |   |
| (2)                             |            |                          |                          |                                 |                                   |  |   |
| (3)                             |            |                          |                          |                                 |                                   |  |   |
| (4)                             |            |                          |                          |                                 |                                   |  |   |
| (5)                             |            |                          |                          |                                 |                                   |  |   |
| (6)                             |            |                          |                          |                                 |                                   |  |   |
| (7)                             |            |                          |                          |                                 |                                   |  |   |
| (8)                             |            |                          |                          |                                 |                                   |  |   |
| (9)                             |            |                          |                          |                                 |                                   |  |   |
| (10)                            |            |                          |                          |                                 |                                   |  |   |
| (11)                            |            |                          |                          |                                 |                                   |  |   |
| (12)                            |            |                          |                          |                                 |                                   |  |   |
| (13)                            |            |                          |                          |                                 |                                   |  |   |
| (14)                            |            |                          |                          |                                 |                                   |  |   |
| (15)                            |            |                          |                          |                                 |                                   |  |   |
| (16)                            |            |                          |                          |                                 |                                   |  |   |
| (17)                            |            |                          |                          |                                 |                                   |  |   |
| (18)                            |            |                          |                          |                                 |                                   |  |   |

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see instructions for Form 926)*  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (see instructions for Forms 3520 and 3520-A)*  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations (see instructions for Form 5471)*  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see instructions for Form 8621)*  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships (see instructions for Form 8865)*  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713)*  Yes  No

**Part V Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

**Part I, Line 2 - Grantmakers Explanation For Grants Outside US**

Monitoring of funds: Reports are provided every month and during monthly conference calls.

Area with horizontal dashed lines for providing additional information.

**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

OMB No 1545-0047

**2010**

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.

**Open to Public  
Inspection**

Name of the organization

Employer identification number

26-0728941

**TIGRA: Transnational Institute for**

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

Yes  No

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

**Part III Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

| 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 |
|---|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (1) Olneyville Neighborhood Assoc. PROVIDENCE, RI 02909 | 83-0434706 |                               | 7,177.                   | 0.                                |   |  | See Schedule O                     |
| (2) -----   |            |                               |                          |                                   |   |  |                                    |
| (3) -----   |            |                               |                          |                                   |   |  |                                    |
| (4) -----   |            |                               |                          |                                   |   |  |                                    |
| (5) -----   |            |                               |                          |                                   |   |  |                                    |
| (6) -----   |            |                               |                          |                                   |   |  |                                    |
| (7) -----   |            |                               |                          |                                   |   |  |                                    |
| (8) -----   |            |                               |                          |                                   |   |  |                                    |

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

1  
0

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

TEEA3901L 10/29/10

Schedule I (Form 990) 2010



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

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization **TIGRA: Transnational Institute for  
Grassroots Research and Action**

Employer identification number  
**26-0728941**

**Schedule I: Part II, Line 1 (1) H**

Purpose of grant given to Olneyville Neighborhood Association: This grant was to  
provide financial education services to immigrant communities in Providence, RI.

**Part X. Line 24: Unsecured notes and loans payable**

Seven year term, 2% interest amortized over 7 years for \$25,000. Balloon payment of  
25k payable no later than 2/28/17.

**Form 990, Part III, Line 2 - New Services**

International Phone Card Project is a collaborative initiative with The Utility  
Reform Network (TURN) to set new standards in the predatory telecommunications  
industry that caters to immigrants and their families.

**Form 990, Part III, Line 4d - Other Program Services Description**

International Phone Card Project is a collaborative initiative with The Utility  
Reform Network (TURN) to set new standards in the predatory telecommunications  
industry that caters to immigrants and their families. Consumers lose \$1 million  
dollars each day in unrealized minutes that they paid for to call their loved ones.  
Issues of marketing fraud, lack of consumer protections, and unpredictability of  
call quality were the main concerns identified in a survey of close to 500 users  
that TIGRA & TURN conducted in early 2011.

Training and Education Services. This program provides community organizations and  
unions with consulting and training services to educate immigrants and supporters on  
the structure of the financial services industry and opportunities for consumer  
protection.

Name of the organization TIGRA: Transnational Institute for Grassroots Research and Action

Employer identification number 26-0728941

**Form 990, Part VI, Line 2 - Business or Family Relationship of Officers, Directors, Etc.**

Francis Calpotura and Sonia Pena are joint signers of a lease agreement that is unrelated to this business.

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

The Executive Director reviews the initial draft of the 990 and makes changes/revisions. The final copy is distributed to the board at least one week before being filed.

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

Board members fill out disclosure statements once a year. The Executive Director and Board Chair track potential conflicts. When conflicts arise they are disclosed at board meetings and the board member is recused.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process for CEO, Exec. Dir., or Top Mgmt**

Executive compensation is at a minimal level.

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

TIGRA's form 990 is available upon request as required. Requests for other documents are considered on a case by case basis.

## Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only

*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

|   |   |   |
|---|---|---|
| <b>Type or print</b>  | Name of exempt organization<br><b>TIGRA: Transnational Institute for Grassroots Research and Action</b>             | Employer identification number<br><b>26-0728941</b> |
| File by the due date for filing your return. See instructions | Number, street, and room or suite number. If a P O box, see instructions<br><b>900 Alice Street #320</b>            |   |
|   | City, town or post office, state, and ZIP code. For a foreign address, see instructions<br><b>Oakland, CA 94607</b> |   |

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                                    | 01          | Form 990-T (corporation) | 07          |
| Form 990-BL                                 | 02          | Form 1041-A              | 08          |
| Form 990-EZ                                 | 03          | Form 4720                | 09          |
| Form 990-PF                                 | 04          | Form 5227                | 10          |
| Form 990-T (section 401(a) or 408(a) trust) | 05          | Form 6069                | 11          |
| Form 990-T (trust other than above)         | 06          | Form 8870                | 12          |

● The books are in the care of ▶ Francis Calpotura

Telephone No ▶ 510-338-4915 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 EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶  calendar year 20 10 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

|  |           |    |    |
|--|-----------|----|----|
| 3a 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.                                    | <b>3a</b> | \$ | 0. |
| 3b 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. | <b>3b</b> | \$ | 0. |
| 3c <b>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. |

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Paperwork Reduction Act Notice, see Instructions.**

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box

**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<br><br>File by the extended due date for filing the return See instructions | Name of exempt organization                                       | Employer identification number |
|   | TIGRA: Transnational Institute for Grassroots Research and Action | 26-0728941                     |
| Number, street, and room or suite number If a P O box, see instructions                   |   |                                |
| 900 Alice Street #320   |   |                                |
| City, town or post office, state, and ZIP code For a foreign address, see instructions    |   |                                |
| Oakland, CA 94607   |   |                                |

Enter the Return code for the return that this application is for (file a separate application for each return)

| Application Is For                          | Return Code | Application Is For | Return Code |
|---|-------------|--------------------|-------------|
| Form 990                                    | 01          |                    |             |
| Form 990-BL                                 | 02          | Form 1041-A        | 08          |
| Form 990-EZ                                 | 03          | Form 4720          | 09          |
| Form 990-PF                                 | 04          | Form 5227          | 10          |
| Form 990-T (section 401(a) or 408(a) trust) | 05          | Form 6069          | 11          |
| Form 990-T (trust other than above)         | 06          | Form 8870          | 12          |

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

• The books are in care of  Francis Calpotura  
 Telephone No  510-338-4915 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 EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until 11/15, 2011
- 5 For calendar year 2010, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_
- 6 If the tax year entered in line 5 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 More time is needed to file an accurate return.

|  |              |
|--|--------------|
| <b>8a</b> 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   | <b>8a</b> \$ |
| <b>b</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 | <b>8b</b> \$ |
| <b>c Balance due.</b> Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions  | <b>8c</b> \$ |

**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  Title  Date