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Return of Organization Exempt From Income Tax

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

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2011 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JK IRWIN FOUNDATION C/O TIDES FOUNDATION		D Employer identification number 56-2678107	
	Doing Business As			
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	
	P O BOX 29903			
	City or town, state or country, and ZIP + 4 SAN FRANCISCO, CA 94129		E Telephone number	

G Gross receipts \$ **595,241.**

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: **N/A**

K Form of organization: Corporation Trust Association Other

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

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **JK IRWIN FOUNDATION WAS EXPRESSLY FORMED TO CONDUCT AND/OR SUPPORT ACTIVITIES FOR THE**

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3
4 Number of independent voting members of the governing body (Part VI, line 1b)	3
5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	0
6 Total number of volunteers (estimate if necessary)	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b Net unrelated business taxable income from Form 990-T, line 34	0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	8,847.	200.
9 Program service revenue (Part VIII, line 2g)	0.	0.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	49,196.	37,191.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4.	0.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,047.	37,391.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	288,100.	271,700.
14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	32,662.	0.
16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	73,094.	68,860.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	393,856.	340,560.
19 Revenue less expenses. Subtract line 18 from line 12	<335,809.>	<303,169.>

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,562,730.	1,263,574.
21 Total liabilities (Part X, line 26)	0.	4,012.
22 Net assets or fund balances. Subtract line 21 from line 20	1,562,730.	1,259,562.

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: *Marsha Rosenbaum* Date: **11/8/12**

MARSHA ROSENBAUM, PRESIDENT

Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name RAYMOND L. THORNSON	Preparer's signature <i>Raymond L. Thornson</i>	Date 11/6/12	Check if self-employed <input type="checkbox"/>	PTIN P01254947
	Firm's name WTAS LLC	Firm's EIN 33-1197384		Phone no. (415) 764-2700	
	Firm's address 100 FIRST STREET, SUITE 1600 SAN FRANCISCO, CA 94105				

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

SCANNED 11/27/2012

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:

JK IRWIN FOUNDATION WAS EXPRESSLY FORMED TO CONDUCT AND/OR SUPPORT
ACTIVITIES FOR THE BENEFIT OF, TO PERFORM THE FUNCTIONS OF, OR TO
CARRY OUT THE PURPOSES OF THE TIDES FOUNDATION, ALL AS A SUPPORTING
ORGANIZATION OF THE TIDES FOUNDATION WITHIN THE MEANING OF SECTION

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

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 271,700. Including grants of \$ 271,700.) (Revenue \$)
THE FOUNDATION PROVIDES GRANTS TO PUBLIC CHARITIES CONSISTENT WITH ITS
TAX-EXEMPT PURPOSE.

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

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

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

4e Total program service expenses ▶ 271,700.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

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

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

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	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?		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	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

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 (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **MARSHA ROSENBAUM**
P O BOX 29903, SAN FRANCISCO, CA 94129

**JK ILLIN FOUNDATION
C/O TIDES FOUNDATION**

Form 990 (2011)

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	200.					
	g Noncash contributions included in lines 1a-1f \$							
	h Total. Add lines 1a-1f			200.				
Program Service Revenue	2 a	Business Code						
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			38,293.			38,293.	
	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)							
	d Net rental income or (loss)							
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		556748.						
	b Less: cost or other basis and sales expenses	535520.	22,330.					
	c Gain or (loss)	21,228.	<22330.>					
	d Net gain or (loss)				<1,102.>			<1,102.>
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a						
		b Less: direct expenses	b					
c Net income or (loss) from fundraising events								
9 a Gross income from gaming activities. See Part IV, line 19	a							
	b Less: direct expenses	b						
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	a							
	b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue		Business Code						
11 a								
b								
c								
d All other revenue								
e Total. Add lines 11a-11d								
12 Total revenue. See instructions.				37,391.	0.	0.	37,191.	

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).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	271,700.	271,700.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	28,000.		28,000.	
b Legal	1,012.		1,012.	
c Accounting	3,000.		3,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	4,839.		4,839.	
g Other	30,500.		30,500.	
12 Advertising and promotion				
13 Office expenses	1,457.		1,457.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PAYROLL SERVICE	52.		52.	
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	340,560.	271,700.	68,860.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	104,135.	1	130,233.
	2	Savings and temporary cash investments	17,417.	2	72,965.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	11,554.
	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	846,095.	12	840,964.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	595,083.	15	207,858.
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,562,730.	16	1,263,574.	
Liabilities	17	Accounts payable and accrued expenses		17	4,012.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	0.	26	4,012.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds	0.	30	0.
	31	Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32	Retained earnings, endowment, accumulated income, or other funds	1,562,730.	32	1,259,562.
33	Total net assets or fund balances	1,562,730.	33	1,259,562.	
34	Total liabilities and net assets/fund balances	1,562,730.	34	1,263,574.	

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	37,391.
2	Total expenses (must equal Part IX, column (A), line 25)	2	340,560.
3	Revenue less expenses. Subtract line 2 from line 1	3	<303,169.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,562,730.
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	1,259,561.

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? Yes No
- 2b Were the organization's financial statements audited by an independent accountant? Yes No
- 2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? Yes No
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 2d 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? Yes No
- 3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

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

2011

Open to Public Inspection

Name of the organization **JK IRWIN FOUNDATION
C/O TIDES FOUNDATION** Employer identification number **56-2678107**

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

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

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

Schedule A (Form 990 or 990-EZ) 2011

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2011. 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 - 2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization **JK IRWIN FOUNDATION
C/O TIDES FOUNDATION** Employer identification number **56-2678107**

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Temporarily restricted endowment %

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

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) EATON VANCE TAX MANAGED		
(B) EMERGING MKTS FUND CL I	24,824.	END-OF-YEAR MARKET VALUE
(C) IVA INTL FD CL A	28,434.	END-OF-YEAR MARKET VALUE
(D) LAZARD EMERGING MARKETS		
(E) PORTFOLIO INST SHARE	30,856.	END-OF-YEAR MARKET VALUE
(F) SPDR GOLD TRUST SPDR GOLD		
(G) SHARES	22,647.	END-OF-YEAR MARKET VALUE
(H) ASTON RIVER ROAD DIVIDEND		
(I) ALL CAP VALUE FD CL I	62,101.	END-OF-YEAR MARKET VALUE
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	840,964.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) 23.7% LIMITED PARTNERSHIP INTEREST IN CAPITOL VISTA OAKS	
(2) L.P.	207,858.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	207,858.

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	

FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization **JK IRWIN FOUNDATION
C/O TIDES FOUNDATION** Employer identification number **56-2678107**

Part I General Information on Grants and Assistance

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. 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
AMERICAN CIVIL LIBERTIES UNION FOUNDATION OF NORTHERN CALIFORNIA - 39 DRUMM STREET - SAN FRANCISCO, CA 94111	94-0279770	501(C)(3)	7,500.	0.			TO CONDUCT LITIGATION, POLICY RESEARCH, AND EDUCATION.
AMERICAN CONSTITUTION SOCIETY FOR LAW AND POLICY - 1333 H STREET, NW ELEVENTH FLOOR - WASHINGTON, DC 20005	52-2313694	501(C)(3)	30,000.	0.			TO ENSURE THAT FUNDAMENTAL PRINCIPLES OF HUMAN DIGNITY, INDIVIDUAL RIGHTS AND LIBERTIES, TO PROMOTE SAFE AND LEGAL ACCESS TO CANNABIS FOR THERAPEUTIC USE AND RESEARCH.
AMERICANS FOR SAFE ACCESS FOUNDATION - 1322 WEBSTER STREET SUITE 402 - OAKLAND, CA 94612	51-0579227	501(C)(3)	1,000.	0.			TO STRENGTHEN DEMOCRACY AND SECURE EQUAL JUSTICE THROUGH LAW, SCHOLARSHIP, EDUCATION, AND ADVOCACY.
BRENNAN CENTER FOR JUSTICE NYU SCHOOL OF LAW 161 SIXTH AVENUE NEW YORK, NY 10013	13-3839293	501(C)(3)	10,000.	0.			TO BUILD THE POWER AND CAPACITY OF LOW INCOME PEOPLE, PARTICULARLY PEOPLE OF COLOR, TO TO ENABLE PROGRESSIVE ORGANIZATIONS AND THOSE WHO SUPPORT THEM TO MAKE SMART STRATEGIC AND
CENTER FOR COMMUNITY CHANGE 1536 U STREET, NW WASHINGTON, DC 20009	52-0888113	501(C)(3)	5,000.	0.			
TIDES CENTER / DEMOCRACY RESEARCH CENTER - THE PRESIDIO PO BOX 29907 - SAN FRANCISCO, CA 94129-0903	94-3213100	501(C)(3)	5,000.	0.			

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

3 Enter total number of other organizations listed in the line 1 table

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

**JK IRWIN FOUNDATION
C/O TIDES FOUNDATION**

56-2678107

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DRCNET FOUNDATION 1623 CONNECTICUT AVENUE, NW THIRD FLOOR WASHINGTON, DC 20009	52-2034867	501(C)(3)	1,000.	0.			TO CALL FOR AN END TO DRUG PROHIBITION (E.G. SOME FORM OF LEGALIZATION), AND ITS TO BROADEN THE PUBLIC DEBATE ON DRUG POLICY AND TO PROMOTE REALISTIC ALTERNATIVES TO THE WAR
DRUG POLICY ALLIANCE C/O DEVELOPMENT 70 WEST 36TH STREET, 16TH FLOOR - NEW YORK, NY 10018	52-1516692	501(C)(3)	100,000.	0.			TO INFORM CITIZENS AND ENCOURAGE INVOLVEMENT IN DRUG POLICY REFORM.
DRUGSENSE 14252 CULVER DRIVE #328 IRVINE, CA 92604-0326	77-0440900	501(C)(3)	1,000.	0.			GLOBAL EXCHANGE IS AN INTERNATIONAL HUMAN RIGHTS ORGANIZATION DEDICATED TO BUILDING TO ADVANCE POLICIES AND PROGRAMS THAT HELP PEOPLE ADDRESS THE ADVERSE EFFECTS OF DRUG USE
HARM REDUCTION COALITION 22 WEST 27TH STREET FIFTH FLOOR NEW YORK, NY 10001	94-3204958	501(C)(3)	2,000.	0.			TO TRANSFORM SUBSTANCE ABUSE AND MENTAL HEALTH TREATMENT IN THE UNITED STATES.
HARM REDUCTION THERAPY CENTER 1015 MARTIN LUTHER KING JR WAY OAKLAND, CA 94607	94-3363781	501(C)(3)	500.	0.			FOR MORE THAN 25 YEARS, HUMAN RIGHTS WATCH HAS BEEN DEFENDING THE RIGHTS OF PEOPLE WORLDWIDE. THE INSTITUTE FOR AMERICA'S FUTURE (IAF) IS AN ORGANIZATION DEVOTED TO FOSTERING A ROBUST AND TO BUILD AND PRESERVE JEWISH IDENTITY THROUGH A MIXTURE OF EDUCATIONAL, SOCIAL, RECREATIONAL AND
HUMAN RIGHTS WATCH 350 FIFTH AVENUE 34TH FLOOR NEW YORK, NY 10118-3299	13-2875808	501(C)(3)	1,000.	0.			
INSTITUTE FOR AMERICA'S FUTURE 1825 K STREET, NW SUITE 400 WASHINGTON, DC 20006	52-1971942	501(C)(3)	10,000.	0.			
JEWISH COMMUNITY CENTER OF SAN FRANCISCO - 3200 CALIFORNIA STREET - SAN FRANCISCO, CA 94118-1904	94-3227260	501(C)(3)	10,000.	0.			

Schedule I (Form 990)

**JK IRWIN FOUNDATION
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Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JEWISH COMMUNITY FEDERATION OF SAN FRANCISCO, MARIN, PENINSULA AND SONOMA - 121 STEUART STREET - SAN FRANCISCO, CA 94105	94-1156533	501(C)(3)	1,200.	0.		TO PROTECT AND ENHANCE JEWISH LIFE IN OUR COMMUNITY THROUGH FUNDRAISING, STRATEGIC TO HELP STUDENTS FROM EDUCATIONALLY UNDERSERVED COMMUNITIES IN THE SAN FRANCISCO BAY AREA	TO PROTECT AND ENHANCE JEWISH LIFE IN OUR COMMUNITY THROUGH FUNDRAISING, STRATEGIC TO HELP STUDENTS FROM EDUCATIONALLY UNDERSERVED COMMUNITIES IN THE SAN FRANCISCO BAY AREA
KIPP BAY AREA SCHOOLS 426 17TH STREET SUITE 200 OAKLAND, CA 94612	20-5010766	501(C)(3)	5,000.	0.		LEGAL SERVICES FOR PRISONERS WITH CHILDREN - 1540 MARKET STREET SUITE 490 - SAN FRANCISCO, CA 94102	TO ADVOCATE FOR THE CIVIL RIGHTS AND EMPOWERMENT OF INCARCERATED PARENTS, CHILDREN, FAMILY MEMBERS,
LOVE SERVE REMEMBER FOUNDATION 22631 PACIFIC COAST HIGHWAY #762 MALIBU, CA 90265	80-0308502	501(C)(3)	2,500.	0.		TO PRESERVE AND CONTINUE THE TEACHINGS OF NEEM KAROLI BABA AND RAM DASS.	TO PRESERVE AND CONTINUE THE TEACHINGS OF NEEM KAROLI BABA AND RAM DASS.
MARIJUANA POLICY PROJECT FOUNDATION - 236 MASSACHUSETTS AVENUE, NE SUITE 400 - WASHINGTON, DC 20002	52-1975211	501(C)(3)	1,000.	0.		TO PASS FEDERAL MEDICAL MARIJUANA LEGISLATION, AS WELL AS TO REPLACE MARIJUANA PROHIBITION TO COMPREHENSIVELY MONITOR, ANALYZE, AND CORRECT CONSERVATIVE MISINFORMATION AND TO TREAT CONDITIONS FOR WHICH CONVENTIONAL MEDICINES PROVIDE LIMITED RELIEF, TREAT MANY TO SECURE THE HUMAN AND CIVIL RIGHTS, HEALTH AND WELFARE OF ALL WOMEN, FOCUSING PARTICULARLY ON TO EDUCATE THE PUBLIC ABOUT THE COSTS OF MARIJUANA PROHIBITION AND THE BENEFITS OF	TO PASS FEDERAL MEDICAL MARIJUANA LEGISLATION, AS WELL AS TO REPLACE MARIJUANA PROHIBITION TO COMPREHENSIVELY MONITOR, ANALYZE, AND CORRECT CONSERVATIVE MISINFORMATION AND TO TREAT CONDITIONS FOR WHICH CONVENTIONAL MEDICINES PROVIDE LIMITED RELIEF, TREAT MANY TO SECURE THE HUMAN AND CIVIL RIGHTS, HEALTH AND WELFARE OF ALL WOMEN, FOCUSING PARTICULARLY ON TO EDUCATE THE PUBLIC ABOUT THE COSTS OF MARIJUANA PROHIBITION AND THE BENEFITS OF
MEDIA MATTERS FOR AMERICA 455 MASSACHUSETTS AVENUE, NW SUITE WASHINGTON, DC 20001	47-0928008	501(C)(3)	2,500.	0.		MULTIDISCIPLINARY ASSOCIATION FOR PSYCHEDELIC STUDIES - 309 CEDAR STREET, #2323 - SANTA CRUZ, CA 95060	TO TREAT CONDITIONS FOR WHICH CONVENTIONAL MEDICINES PROVIDE LIMITED RELIEF, TREAT MANY TO SECURE THE HUMAN AND CIVIL RIGHTS, HEALTH AND WELFARE OF ALL WOMEN, FOCUSING PARTICULARLY ON TO EDUCATE THE PUBLIC ABOUT THE COSTS OF MARIJUANA PROHIBITION AND THE BENEFITS OF
NATIONAL ADVOCATES FOR PREGNANT WOMEN - 15 WEST 36TH STREET SUITE 901 - NEW YORK, NY 10018	52-2282183	501(C)(3)	500.	0.		TO EDUCATE THE PUBLIC ABOUT THE COSTS OF MARIJUANA PROHIBITION AND THE BENEFITS OF	TO EDUCATE THE PUBLIC ABOUT THE COSTS OF MARIJUANA PROHIBITION AND THE BENEFITS OF
NORML FOUNDATION 1600 K STREET, NW MEZZANINE LEVEL WASHINGTON, DC 20006	52-2021279	501(C)(3)	5,000.	0.			

Schedule I (Form 990)

**JK IRWIN FOUNDATION
C/O TIDES FOUNDATION**

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Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PRISON UNIVERSITY PROJECT, INC. POST OFFICE BOX 492 SAN QUENTIN, CA 94964	20-5606926	501(C)(3)	10,000.	0.			TO PROVIDE HIGHER EDUCATION TO THE INCARCERATED POPULATION.
SAN FRANCISCO STATE UNIVERSITY FOUNDATION - ADMINISTRATION BUILDING 154C 1600 HOLLOWAY AVENUE - SAN FRANCISCO, CA 94132	26-1169717	501(C)(3)	25,000.	0.			SAN FRANCISCO STATE UNIVERSITY FOUNDATION IS SAN FRANCISCO STATE UNIVERSITY'S NEWEST
THE SENTENCING PROJECT 1705 DESALES STREET, NW 8TH FLOOR WASHINGTON, DC 20036	52-1472546	501(C)(3)	10,000.	0.			TO RESEARCH AND EDUCATE ON CRIMINAL JUSTICE POLICY REFORM.
STUDENTS FOR SENSIBLE DRUG POLICY FOUNDATION - 1317 F STREET, NW SUITE 501 - WASHINGTON, DC 20004	52-2296291	501(C)(3)	5,000.	0.			TO MOBILIZE AND EMPOWER YOUNG PEOPLE TO PARTICIPATE IN THE POLITICAL PROCESS.
THRESHOLD FOUNDATION PRESIDIO BUILDING 1014 P.O. BOX 29903 - SAN FRANCISCO, CA 94129-0903	13-3028214	501(C)(3)	10,000.	0.			TO ASSIST IN GRANT-MAKING TOWARD A MORE JUST AND SUSTAINABLE ENVIRONMENT.
VIP MENTORS 180 HOWARD STREET 7TH FLOOR SAN FRANCISCO, CA 94105	94-3147830	501(C)(3)	2,500.	0.			TO MENTOR YOUTH OFFENDERS.

Schedule I (Form 990)

Schedule I (Form 990) (2011) **Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

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

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

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

PART II, LINE 1, COLUMN (H):
NAME OF ORGANIZATION OR GOVERNMENT:
AMERICAN CONSTITUTION SOCIETY FOR LAW AND POLICY

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

Part IV Supplemental Information

PRINCIPLES OF HUMAN DIGNITY, INDIVIDUAL RIGHTS AND LIBERTIES, GENUINE EQUALITY, AND ACCESS TO JUSTICE ENJOY THEIR RIGHTFUL, CENTRAL PLACE IN AMERICAN LAW.

NAME OF ORGANIZATION OR GOVERNMENT: CENTER FOR COMMUNITY CHANGE

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

NAME OF ORGANIZATION OR GOVERNMENT:

TIDES CENTER / DEMOCRACY RESEARCH CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: TO ENABLE PROGRESSIVE ORGANIZATIONS AND THOSE WHO SUPPORT THEM TO MAKE SMART STRATEGIC AND OPERATIONAL DECISIONS USING FACT-BASED, DATA-DRIVEN RESEARCH AND UNBIASED INFORMATION ABOUT THEIR STRENGTHS, WEAKNESSES AND OPPORTUNITIES FOR GROWTH.

NAME OF ORGANIZATION OR GOVERNMENT: DRCNET FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO CALL FOR AN END TO DRUG PROHIBITION (E.G. SOME FORM OF LEGALIZATION), AND ITS REPLACEMENT WITH SOME SENSIBLE FRAMEWORK IN WHICH DRUGS CAN BE REGULATED AND CONTROLLED INSTEAD.

NAME OF ORGANIZATION OR GOVERNMENT: DRUG POLICY ALLIANCE

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

NAME OF ORGANIZATION OR GOVERNMENT: GLOBAL EXCHANGE

(H) PURPOSE OF GRANT OR ASSISTANCE: GLOBAL EXCHANGE IS AN INTERNATIONAL

Part IV Supplemental Information

HUMAN RIGHTS ORGANIZATION DEDICATED TO BUILDING TIES BETWEEN CITIZENS OF THE UNITED STATES AND THOSE OF THE GLOBAL SOUTH. ITS MISSION IS ACHIEVED THROUGH SEVERAL MAIN PROGRAM AREAS INCLUDING: CAMPAIGNS ON TODAY'S MOST PRESSING POLITICAL AND ECONOMIC RIGHTS ISSUES; A FAIR TRADE PROGRAM; AN INTERNATIONAL AND DOMESTIC DELEGATIONS PROGRAM; AND A PUBLIC EDUCATION PROGRAM THAT PRODUCES EDUCATIONAL RESOURCES AND HOUSES A SPEAKERS BUREAU THAT BRINGS HUMAN RIGHTS LEADERS FROM OTHER COUNTRIES TO SHARE THEIR PERSPECTIVE WITH THE AMERICAN PUBLIC.

NAME OF ORGANIZATION OR GOVERNMENT: HARM REDUCTION COALITION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO ADVANCE POLICIES AND PROGRAMS THAT HELP PEOPLE ADDRESS THE ADVERSE EFFECTS OF DRUG USE INCLUDING OVERDOSE, HIV, HEPATITIS C, ADDICTION, AND INCARCERATION.

NAME OF ORGANIZATION OR GOVERNMENT: HUMAN RIGHTS WATCH

(H) PURPOSE OF GRANT OR ASSISTANCE: FOR MORE THAN 25 YEARS, HUMAN RIGHTS WATCH HAS BEEN DEFENDING THE RIGHTS OF PEOPLE WORLDWIDE. THE ORGANIZATION WORKS IN OVER 70 COUNTRIES IN VIRTUALLY EVERY SITUATION OF SEVERE REPRESSION OR ABUSIVE WAR. BY SPEAKING WITH VICTIMS AND WITNESSES, HUMAN RIGHTS WATCH INVESTIGATORS IN THESE COUNTRIES EXPOSE THE ATROCITIES THAT GOVERNMENTS AND ABUSIVE FORCES TRY TO KEEP HIDDEN. THE REPORTS THAT THE ORGANIZATION THEN PRODUCES, WIDELY SEEN AS RELIABLE, TIMELY, AND INCISIVE, ARE COVERED EXTENSIVELY BY PRESS AND MEDIA AROUND THE WORLD. HUMAN RIGHTS WATCH BUILDS PRESSURE ON ABUSIVE FORCES TO RESPECT HUMAN RIGHTS BY SHAMING THEM BEFORE THEIR PUBLIC AND PEERS, ENLISTING THE DIPLOMATIC AND ECONOMIC CLOUT OF INFLUENTIAL GOVERNMENTS AND INSTITUTIONS, AND, IN EXTREME CASES, SEEKING THEIR PROSECUTION BEFORE NATIONAL AND INTERNATIONAL TRIBUNALS.

Part IV Supplemental Information

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

(H) PURPOSE OF GRANT OR ASSISTANCE: INSTITUTE FOR AMERICA'S FUTURE (IAF) IS AN ORGANIZATION DEVOTED TO FOSTERING A ROBUST AND DEMOCRATIC DEBATE ABOUT THE IDEAS AND POLITICS THAT WILL SHAPE OUR COUNTRY'S FUTURE IN THE NEW CENTURY. THE INSTITUTE IS ESPECIALLY FOCUSED ON POLICY DEBATES THAT WILL AFFECT THE FUTURE WELL BEING AND ECONOMIC PROGRESS OF WORKING AMERICANS AND THEIR FAMILIES.

NAME OF ORGANIZATION OR GOVERNMENT:

JEWISH COMMUNITY CENTER OF SAN FRANCISCO

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

NAME OF ORGANIZATION OR GOVERNMENT:

JEWISH COMMUNITY FEDERATION OF SAN FRANCISCO, MARIN, PENINSULA AND SONOMA

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROTECT AND ENHANCE JEWISH LIFE IN OUR COMMUNITY THROUGH FUNDRAISING, STRATEGIC PLANNING AND PROVIDING FUNDING FOR PROGRAMS THAT CARE FOR THOSE IN NEED.

NAME OF ORGANIZATION OR GOVERNMENT: KIPP BAY AREA SCHOOLS

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

NAME OF ORGANIZATION OR GOVERNMENT:

LEGAL SERVICES FOR PRISONERS WITH CHILDREN

Part IV Supplemental Information

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

NAME OF ORGANIZATION OR GOVERNMENT: MARIJUANA POLICY PROJECT FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PASS FEDERAL MEDICAL MARIJUANA LEGISLATION, AS WELL AS TO REPLACE MARIJUANA PROHIBITION WITH A SYSTEM OF SENSIBLE REGULATION AND CONTROL.

NAME OF ORGANIZATION OR GOVERNMENT: MEDIA MATTERS FOR AMERICA

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

NAME OF ORGANIZATION OR GOVERNMENT:

MULTIDISCIPLINARY ASSOCIATION FOR PSYCHEDELIC STUDIES

(H) PURPOSE OF GRANT OR ASSISTANCE: TO TREAT CONDITIONS FOR WHICH CONVENTIONAL MEDICINES PROVIDE LIMITED RELIEF, TREAT MANY THOUSANDS OF PEOPLE BY BUILDING A NETWORK OF CLINICS WHERE TREATMENTS CAN BE PROVIDED, AND TO EDUCATE THE PUBLIC HONESTLY ABOUT THE RISKS AND BENEFITS OF PSYCHEDELICS AND MARIJUANA.

NAME OF ORGANIZATION OR GOVERNMENT:

NATIONAL ADVOCATES FOR PREGNANT WOMEN

(H) PURPOSE OF GRANT OR ASSISTANCE: TO SECURE THE HUMAN AND CIVIL RIGHTS, HEALTH AND WELFARE OF ALL WOMEN, FOCUSING PARTICULARLY ON PREGNANT AND PARENTING WOMEN, AND THOSE WHO ARE MOST VULNERABLE.

NAME OF ORGANIZATION OR GOVERNMENT: NORML FOUNDATION

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: NORML FOUNDATION

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

NAME OF ORGANIZATION OR GOVERNMENT:

SAN FRANCISCO STATE UNIVERSITY FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: SAN FRANCISCO STATE UNIVERSITY FOUNDATION IS SAN FRANCISCO STATE UNIVERSITY'S NEWEST ORGANIZATION DEDICATED SOLELY TO PHILANTHROPY. SF STATE FOUNDATION ENCOURAGES THE SOLICITATION AND ACCEPTANCE OF PRIVATE GIFTS, TRUSTS, AND BEQUESTS THAT WILL HELP THE FOUNDATION IN THE FURTHERANCE OF ITS MISSION TO FOSTER PRIVATE FINANCIAL SUPPORT FOR SAN FRANCISCO STATE UNIVERSITY. AS THE STATE'S GENERAL FUND BUDGET CONTINUES TO DECREASE AND AS THE UNIVERSITY EMBARKS ON A \$50M CAPITAL CAMPAIGN, THE FOUNDATION WILL FOCUS ON FUNDRAISING AND ENDOWMENT MANAGEMENT TO GENERATE THE MUCH NEEDED FUNDS TO SUSTAIN AND GROW THE UNIVERSITY.

NAME OF ORGANIZATION OR GOVERNMENT:

STUDENTS FOR SENSIBLE DRUG POLICY FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO MOBILIZE AND EMPOWER YOUNG PEOPLE TO PARTICIPATE IN THE POLITICAL PROCESS, PUSHING FOR SENSIBLE POLICIES TO ACHIEVE A SAFER AND MORE JUST FUTURE, WHILE FIGHTING BACK AGAINST COUNTERPRODUCTIVE DRUG WAR POLICIES, PARTICULARLY THOSE THAT DIRECTLY HARM STUDENTS AND YOUTH.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

JK IRWIN FOUNDATION
C/O TIDES FOUNDATION

Employer identification number
56-2678107

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

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

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

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

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

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

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

Name of the organization JK IRWIN FOUNDATION
C/O TIDES FOUNDATION

Employer identification number
56-2678107

FORM 990, PART VI, SECTION C, LINE 19: INFORMATION REGARDING THE
ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND
FINANCIAL STATEMENTS IS AVAILABLE UPON REQUEST.

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

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions JK IRWIN FOUNDATION C/O TIDES FOUNDATION	Enter filer's identifying number, see instructions Employer identification number (EIN) or
	Number, street, and room or suite no. If a P.O. box, see instructions. P O BOX 29903	<input checked="" type="checkbox"/> 56-2678107 Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN FRANCISCO, CA 94129	

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-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 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.

MARSHA ROSENBAUM

- The books are in the care of **P O BOX 29903 - SAN FRANCISCO, CA 94129**
Telephone No. FAX No. **N/A**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.
- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2012.**
- 5 For calendar year **2011**, or other tax year beginning _____, and ending _____.
- 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
ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification must be completed for Part II only.

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 **CPA** Date **8/8/12**

K. Frandsen
ROSOOS
Ogden UT 84201-0045