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Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**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)

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

**2011****Open to Public Inspection**

**A** For the 2011 calendar year, or tax year beginning **July 1**, 2011, and ending **June 30**, 20 **12**

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

**C** Name of organization  
**Beta-Local, Inc.**  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**P.O. Box 9023697**  
 City or town, state or country, and ZIP + 4  
**San Juan, Puerto Rico 00902-3697**

**D** Employer identification number  
**66-0736115**

**E** Telephone number  
**787-409-5278**

**F** Group Exemption Number ►

**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) ►

**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I** Website: ►

**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)  
 Check if the organization used Schedule O to respond to any question in this Part I. ☒

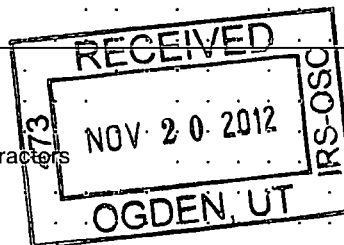
<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	<b>179,133.00</b>
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b>	Membership dues and assessments	<b>3</b>	
	<b>4</b>	Investment income	<b>4</b>	
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b>	Gaming and fundraising events		
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	
<b>c</b>	Less: direct expenses from gaming and fundraising events	<b>6c</b>		
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>		
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b>	Less: cost of goods sold	<b>7b</b>		
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>		
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	<b>179,133.00</b>
<b>Expenses</b>	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	<b>111,426.00</b>
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	<b>18,827.00</b>
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	<b>3,152.00</b>
	<b>16</b>	Other expenses (describe in Schedule O)	<b>16</b>	<b>13,484.00</b>
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	<b>146,889.00</b>
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	<b>32,244.00</b>
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	<b>-15,246.00</b>
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	<b>16,998.00</b>

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2011)

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**Part II** **Balance Sheets.** (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments . . . . .	3,010 00	22 18,216 00
23	Land and buildings . . . . .		23
24	Other assets (describe in Schedule O) . . . . .	2,996 00	24 2,996 00
25	<b>Total assets</b> . . . . .	6,006 00	25 21,212 00
26	<b>Total liabilities</b> (describe in Schedule O) . . . . .	21,252 00	26 4,214 00
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	-15,246 00	27 16,998 00

**Part III** **Statement of Program Service Accomplishments** (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III . . . ☒

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section  
501(c)(3) and 501(c)(4)  
organizations and section  
4947(a)(1) trusts, optional  
for others )

28	F.Segar		
	(Grants \$ 33,338) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	28a 33,338.00
29	Darfo Foundation		
	(Grants \$ 27,500) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	29a 27,500.00
30	J.Lopez \$7,000		
	S.American \$10,000		
	(Grants \$ 17,000) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	30a 17,000.00
31	Other program services (describe in Schedule O) . . . . .		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	31a
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . .	<input type="checkbox"/>	32 77,838.00

**Part IV** List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

[illegible]

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>39</b> Section 501(c)(7) organizations. Enter. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ . . . . . ; section 4912 ▶ . . . . . ; section 4955 ▶ . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>41</b> List the states with which a copy of this return is filed ▶ . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>42a</b> The organization's books are in care of ▶ <u>Mr. Felipe J. Pabón, CPA</u> Telephone no. ▶ <u>787-406-8895</u> Located at ▶ <u>290 Alfredo Galvez St, San Juan, PR 00926-5838</u> ZIP + 4 ▶ <u>00926-5838</u>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country. ▶ . . . . . See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country. ▶ . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>45b</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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . 

Yes	No
<b>46</b>	<input checked="" type="checkbox"/>

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

**47** 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 . . . . . 

Yes	No
<b>47</b>	<input checked="" type="checkbox"/>

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . 

Yes	No
<b>48</b>	<input checked="" type="checkbox"/>

**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . . 

Yes	No
<b>49a</b>	<input checked="" type="checkbox"/>

**b** If "Yes," was the related organization a section 527 organization? . . . . . 

Yes	No
<b>49b</b>	<input checked="" type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

**f** Total number of other employees paid over \$100,000 . . . . . ▶

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ☐ Yes ☐ No

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 <i>Ignacio J. Lopez</i>	Date <i>Nov. 14 2012</i>
Type or print name and title <i>director</i>	

**Paid Preparer Use Only**

Print/Type preparer's name <b>Felipe J. Pabon</b>	Preparer's signature <i>FJP</i>	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P00630172</b>
Firm's name ▶ <b>Felipe J. Pabon, CPA</b>			Firm's EIN ▶	
Firm's address ▶ <b>290 Alfredo Galvez St, San Juan, PR 00926-5838</b>			Phone no <b>787-406-8895</b>	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☒ Yes ☐ No

**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  
**Beta-Local, Inc.**

Employer identification number  
**66-0736115**

**Part I, line 16 - Other Expenses:**

Equipment Rentals	\$400
Insurance Expense	\$408
Other Contributions, Patents & Licenses & Fees	\$5
Internet Service	\$1,099
Seminars	\$2,250
Bank Charges	\$343
Dues & Subscriptions	\$1,358
Activities Supplies & Materials	\$7,621
Total Other Expenses	\$13,484

**Part III Statement of Program Accomplishments (What is the organization's primary exempt purpose?)**

**PURPOSES:** The organization is organized exclusively for educational and charitable purposes under section 501(c)3 of the Internal Revenue or corresponding section of any future federal tax code.

**SPECIFIC OBJECTIVES AND PURPOSES:** To promote and support the production of art and aesthetic inquiry through education, exhibition, and production programs, and to promote aesthetic thought and practice practice in all aspects of life.

**Part III Description of activities**

Through La Práctica, our fellowship program for emerging artists Beta-Local worked intensively with 8 local and international emerging artists, selected through open call and portfolio review by a jury of 5 international and local artists and curators. Through this program, led by Tony Cruz, Michy Marxuach and Beatriz Santiago Muñoz, artists are challenged to rethink their art practices, generate income from their work, create support structures that promote sustainable experimental work and expand their publics into new communities. Throughout the 2010-11 fellowship year Beta-Local resources committed more than 600 hours of teaching, advising, and production to Fellows and their work, and organized 200 hours of meetings with outside advisors, as well as international visiting artists and other expert advisors in support of the development Fellows' work

Through The Harbor, our international residency program, we hosted 17 visiting international artists, architects, geographers, and curators.

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

Cat No 51056K

Schedule O (Form 990 or 990-EZ) (2011)

Name of the organization

Employer identification number

Beta-Local, Inc

66-0736115

These residents offered more than 17 public talks on their work and research to more than X audience members, met individually and collectively with La Práctica Fellows to advise on their work, led workshops open to the general public and developed art works and/or engaged in research, which was in turn presented publicly in Beta-Local or through collaboration with other art or community organizations such as Colegio de Arquitectos de Puerto Rico. We also collaborated with other non-profit organizations dedicated to supporting artists and their work, such as Creative Capital, and the Pontevedra Biennial in Spain.

Through Lo Público, and including La Ivan Illich Public School Beta-Local organized talks, workshops and other events in topics ranging from bike mechanics to language courses to more specialized art historical and social themes. Through this program we organized more than 13 workshops, of durations ranging from 1 session to 8 sessions on subjects as varied as experimental design, cooking and experimental historiography. 900 participants took part in La Ivan Illich, in over 120 contact hours.

Beta-Local also organized monthly Pin-ups, public presentations and discussions through which artists present a work in progress for critique and dialogue with a wide public.

Our library and meeting space was used by community members for consultation, research and as a space for discussion and dialogue throughout the year.