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Form **990**

**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)

OMB No 1545-0047

**2012**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

**A For the 2012 calendar year, or tax year beginning and ending**

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

**C Name of organization**  
**JK IRWIN FOUNDATION**  
**C/O TIDES FOUNDATION**  
 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, town, or post office, state, and ZIP code  
**SAN FRANCISCO, CA 94129**  
**F Name and address of principal officer: MARSHA ROSENBAUM**

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

**E Telephone number**

**G Gross receipts \$** **937,007.**

**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**

**H(c) Group exemption number**

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>JK IRWIN FOUNDATION WAS EXPRESSLY FORMED TO CONDUCT AND/OR SUPPORT ACTIVITIES FOR THE</b>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	4	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5	Total number of individuals employed in calendar year 2012 (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.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	200.	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	37,191.	587,410.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
		37,391.	587,410.	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	271,700.	221,000.
	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)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f, 24e)	68,860.	59,925.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	340,560.	280,925.	
19	Revenue less expenses. Subtract line 18 from line 12	<303,169.>	306,485.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	1,263,574.	1,569,547.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,012.	3,500.
		1,259,562.	1,566,047.	

**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.

Signature of officer: *Marsha Rosenbaum* Date: **11/8/13**  
**MARSHA ROSENBAUM, PRESIDENT**  
 Type or print name and title

Print/Type preparer's name: **RAYMOND L. THORNSON** Preparer's signature: *Ray T* Date: **11/5/13** Check if self-employed:  PTIN: **P01254947**  
 Firm's name: **WTAS LLC** Firm's EIN: **33-1197384**  
 Firm's address: **100 FIRST STREET, STE 1600 SAN FRANCISCO, CA 94105** Phone no.: **(415) 764-2700**

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

SCANNED NOV 25 2013

P 20

JK IRWIN FOUNDATION  
C/O TIDES FOUNDATION

Form 990 (2012)

56-2678107 Page 2

**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 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 \$ 221,000. Including grants of \$ 221,000.) (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 **221,000.**

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

**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 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		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, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		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 and XII</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 and XII 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 If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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

Form 990 (2012)

56-2678107 Page 4

**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, highest 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, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
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 11b and 19?	X	

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

Form 990 (2012)

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

Form 990 (2012)

56-2678107 Page 5

**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? <b>Note.</b> 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
b	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 as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990 (2012)

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

Form 990 (2012)

56-2678107 Page 6

**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	The governing body?	X	
8b	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	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	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	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	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	The organization's CEO, Executive Director, or top management official		X
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
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	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     Other (explain in Schedule O)
- 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 IRWIN FOUNDATION  
C/O TIDES FOUNDATION**

Form 990 (2012)

56-2678107 Page 9

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>			
	<b>b</b> Membership dues	<b>1b</b>			
	<b>c</b> Fundraising events	<b>1c</b>			
	<b>d</b> Related organizations	<b>1d</b>			
	<b>e</b> Government grants (contributions)	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>			
	<b>g</b> Noncash contributions included in lines 1a-1f \$				
	<b>h Total.</b> Add lines 1a-1f				
<b>Program Service Revenue</b>	<b>2 a</b> _____	<b>Business Code</b>			
	<b>b</b> _____				
	<b>c</b> _____				
	<b>d</b> _____				
	<b>e</b> _____				
	<b>f</b> All other program service revenue				
	<b>g Total.</b> Add lines 2a-2f				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		68,543.		68,543.
	<b>4</b> Income from investment of tax-exempt bond proceeds				
	<b>5</b> Royalties				
	<b>6 a</b> Gross rents	(i) Real (ii) Personal			
	<b>b</b> Less: rental expenses				
	<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss)				
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	<b>b</b> Less: cost or other basis and sales expenses				
	<b>c</b> Gain or (loss)				
	<b>d</b> Net gain or (loss)		518,867.		518,867.
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>			
	<b>b</b> Less: direct expenses	<b>b</b>			
	<b>c</b> Net income or (loss) from fundraising events				
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>			
<b>b</b> Less: direct expenses	<b>b</b>				
<b>c</b> Net income or (loss) from gaming activities					
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>				
<b>b</b> Less: cost of goods sold	<b>b</b>				
<b>c</b> Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
<b>11 a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> All other revenue					
<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions.		587,410.	0.	0.	587,410.

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

Form 990 (2012)

56-2678107 Page 10

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response 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
<b>1</b> Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	221,000.	221,000.		
<b>2</b> Grants and other assistance to individuals in the United States. See Part IV, line 22				
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	28,000.		28,000.	
<b>b</b> Legal				
<b>c</b> Accounting	3,500.		3,500.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	3,285.		3,285.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	25,000.		25,000.	
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance				
<b>24</b> 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.)				
<b>a</b> LICENSES & FEES	140.		140.	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	280,925.	221,000.	59,925.	0.
<b>26</b> 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)

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

Form 990 (2012)

56-2678107 Page 11

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	130,233.	1	35,406.	
	<b>2</b> Savings and temporary cash investments	72,965.	2	28,504.	
	<b>3</b> Pledges and grants receivable, net		3		
	<b>4</b> Accounts receivable, net	11,554.	4		
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	<b>6</b> Loans and other 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 instr). Complete Part II of Sch L			6	
	<b>7</b> Notes and loans receivable, net			7	
	<b>8</b> Inventories for sale or use			8	
	<b>9</b> Prepaid expenses and deferred charges			9	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a			
	<b>b</b> Less. accumulated depreciation	10b		10c	
	<b>11</b> Investments - publicly traded securities			11	
	<b>12</b> Investments - other securities. See Part IV, line 11		840,964.	12	1,505,637.
	<b>13</b> Investments - program-related. See Part IV, line 11			13	
	<b>14</b> Intangible assets			14	
	<b>15</b> Other assets. See Part IV, line 11		207,858.	15	0.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		1,263,574.	16	1,569,547.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	4,012.	17	3,500.	
	<b>18</b> Grants payable		18		
	<b>19</b> Deferred revenue		19		
	<b>20</b> Tax-exempt bond liabilities		20		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties			23	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties			24	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25		4,012.	26	3,500.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets		27		
	<b>28</b> Temporarily restricted net assets		28		
	<b>29</b> Permanently restricted net assets		29		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds		0.	30	0.
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		0.	31	0.
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		1,259,562.	32	1,566,047.
	<b>33</b> <b>Total net assets or fund balances</b>		1,259,562.	33	1,566,047.
	<b>34</b> <b>Total liabilities and net assets/fund balances</b>		1,263,574.	34	1,569,547.

Form 990 (2012)

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

Form 990 (2012)

56-2678107 Page 12

**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)	587,410.
2	Total expenses (must equal Part IX, column (A), line 25)	280,925.
3	Revenue less expenses. Subtract line 2 from line 1	306,485.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	1,259,562.
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	1,566,047.

**Part XII Financial Statements and Reporting**

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
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?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2012)

**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

**2012**

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 - Non-functionally integrated
- 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?
  - (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? 

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in 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 monetary support
			Yes	No	Yes	No	Yes	No	
TIDES FOUNDATION	51-01985097		X		X		X		
<b>Total</b>	<b>1</b>								<b>0.</b>

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

Schedule A (Form 990 or 990-EZ) 2012

**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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> 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

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

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	%
<b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14	15	%

- 16a 33 1/3% support test - 2012.** 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
- b 33 1/3% support test - 2011.** 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
- 17a 10% -facts-and-circumstances test - 2012.** 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
- b 10% -facts-and-circumstances test - 2011.** 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
- 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

**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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add 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**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2012.** 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 - 2011.** 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

**2012**  
**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.

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

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included 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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

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

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

8 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

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

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

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

1a 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 XIII, the text of the footnote to its financial statements that describes these items.

b 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 ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under 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 ▶ \$ \_\_\_\_\_

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

**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 XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" 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 XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

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

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" 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:

- (i) unrelated organizations
- (ii) related organizations

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

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

4 Describe in Part XIII 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.

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

Schedule D (Form 990) 2012

56-2678107 Page 3

**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	29,229.	END-OF-YEAR MARKET VALUE
(C) IVA INTL FD CL A	84,315.	END-OF-YEAR MARKET VALUE
(D) LAZARD EMERGING MARKETS		
(E) PORTFOLIO INST SHARE	35,889.	END-OF-YEAR MARKET VALUE
(F) SPDR GOLD TRUST SPDR GOLD		
(G) SHARES	34,510.	END-OF-YEAR MARKET VALUE
(H) ASTON RIVER ROAD DIVIDEND		
(I) ALL CAP VALUE FD CL I	67,954.	END-OF-YEAR MARKET VALUE
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	<b>1,505,637.</b>	

**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)		
<b>Total.</b> (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII





**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  
**2012**  
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. 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 - NATIONAL OFFICE 125 BROAD STREET 18TH FLOOR - NEW YORK, NY 10004-2400	13-6213516	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)	24,000.	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)	800.	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 12TH FLOOR - NEW YORK, NY 10013	13-3839293	501(C)(3)	8,000.	0.			TO BUILD THE POWER AND CAPACITY OF LOW INCOME PEOPLE, PARTICULARLY PEOPLE OF COLOR, TO TO CALL FOR AN END TO DRUG PROHIBITION (E.G. SOME FORM OF LEGALIZATION), AND ITS
CENTER FOR COMMUNITY CHANGE 1536 U STREET, NW WASHINGTON, DC 20009	52-0888113	501(C)(3)	4,000.	0.			
DRNET FOUNDATION PO BOX 18402 WASHINGTON, DC 20036	52-2034867	501(C)(3)	800.	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**

Schedule I (Form 990) (2012)

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

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
DRUG POLICY ALLIANCE 131 WEST 33RD STREET 15TH FLOOR NEW YORK, NY 10001	52-1516692	501(C)(3)	80,000.	0.			TO BROADEN THE PUBLIC DEBATE ON DRUG POLICY AND TO PROMOTE REALISTIC ALTERNATIVES TO THE WAR
DRUGSENSE 14252 CULVER DRIVE #328 IRVINE, CA 92604-0326	77-0440900	501(C)(3)	800.	0.			TO INFORM CITIZENS AND ENCOURAGE INVOLVEMENT IN DRUG POLICY REFORM.
GLOBAL EXCHANGE 2017 MISSION STREET 2ND FLOOR SAN FRANCISCO, CA 94110	94-3066586	501(C)(3)	1,000.	0.			THIS GRANT IS FOR JAVIER SICILIA'S CARAVAN FOR PEACE PROJECT.
HARM REDUCTION COALITION 22 WEST 27TH STREET FIFTH FLOOR NEW YORK, NY 10001	94-3204958	501(C)(3)	1,600.	0.			TO ADVANCE POLICIES AND PROGRAMS THAT HELP PEOPLE ADDRESS THE ADVERSE EFFECTS OF DRUG USE
HARM REDUCTION THERAPY CENTER 315 BROADWAY OAKLAND, CA 94607	94-3363781	501(C)(3)	500.	0.			TO TRANSFORM SUBSTANCE ABUSE AND MENTAL HEALTH TREATMENT IN THE UNITED STATES.
INSTITUTE FOR AMERICA'S FUTURE 1825 K STREET, NW SUITE 400 WASHINGTON, DC 20006	52-1971942	501(C)(3)	8,000.	0.			INSTITUTE FOR AMERICA'S FUTURE (IAP) IS AN ORGANIZATION DEVOTED TO FOSTERING A ROBUST AND
JEWISH COMMUNITY CENTER OF SAN FRANCISCO - 3200 CALIFORNIA STREET - SAN FRANCISCO, CA 94118	94-3227260	501(C)(3)	10,000.	0.			TO BUILD AND PRESERVE JEWISH IDENTITY THROUGH A MIXTURE OF EDUCATIONAL, SOCIAL, RECREATIONAL AND
MARIJUANA POLICY PROJECT FOUNDATION - 236 MASSACHUSETTS AVENUE, NE SUITE 400 - WASHINGTON, DC 20002	52-1975211	501(C)(3)	800.	0.			TO PASS FEDERAL MEDICAL MARIJUANA LEGISLATION, AS WELL AS TO REPLACE MARIJUANA PROHIBITION
MEDIA MATTERS FOR AMERICA P.O. BOX 52155 WASHINGTON, DC 20091	47-0928008	501(C)(3)	1,000.	0.			TO COMPREHENSIVELY MONITOR, ANALYZE, AND CORRECT CONSERVATIVE MISINFORMATION AND

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

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
MULTIDISCIPLINARY ASSOCIATION FOR PSYCHEDELIC STUDIES - 309 CEDAR STREET #2323 - SANTA CRUZ, CA 95060	59-2751953	501(C)(3)	1,200.	0.			TO TREAT CONDITIONS FOR WHICH CONVENTIONAL MEDICINES PROVIDE LIMITED RELIEF. TREAT MANY
NATIONAL ADVOCATES FOR PREGNANT WOMEN - 15 WEST 36TH STREET SUITE 901 - NEW YORK, NY 10018	52-2282183	501(C)(3)	500.	0.			TO SECURE THE HUMAN AND CIVIL RIGHTS, HEALTH AND WELFARE OF ALL WOMEN, FOCUSING PARTICULARLY ON
LEGAL SERVICES FOR PRISONERS WITH CHILDREN - 1540 MARKET STREET SUITE 490 - SAN FRANCISCO, CA 94102	94-3080408	501(C)(3)	5,000.	0.			TO ADVOCATE FOR THE CIVIL RIGHTS AND EMPOWERMENT OF INCARCERATED PARENTS, CHILDREN, FAMILY MEMBERS,
NORML FOUNDATION 1600 K STREET, NW MEZZANINE LEVEL WASHINGTON, DC 20006	52-2021279	501(C)(3)	5,000.	0.			TO EDUCATE THE PUBLIC ABOUT THE COSTS OF MARIJUANA PROHIBITION AND THE BENEFITS OF
PRISON UNIVERSITY 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 151 1600 HOLLOWAY AVENUE - SAN FRANCISCO, CA 94132	26-1169717	501(C)(3)	25,000.	0.			THIS GRANT IS FOR THE JOHN IRWIN MEMORIAL ENDOWED SCHOLARSHIP FUND IN THE PROJECT REBOUND
THE SENTENCING PROJECT 1705 DESALES STREET, NW 8TH FLOOR WASHINGTON, DC 20036	52-1472546	501(C)(3)	8,000.	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 THRESHOLD FOUNDATION	52-2296291	501(C)(3)	5,000.	0.			TO MOBILIZE AND EMPOWER YOUNG PEOPLE TO PARTICIPATE IN THE POLITICAL PROCESS,
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.



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

**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, Part III, column (b), 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: 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: 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: 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

**Part IV** Supplemental Information

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: 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

JK IRWIN FOUNDATION  
C/O TIDES FOUNDATION

Schedule I (Form 990)

56-2678107 Page 2

**Part IV** Supplemental Information

(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:

LEGAL SERVICES FOR PRISONERS WITH CHILDREN

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

NAME OF ORGANIZATION OR GOVERNMENT: 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: THIS GRANT IS FOR THE JOHN IRWIN MEMORIAL ENDOWED SCHOLARSHIP FUND IN THE PROJECT REBOUND PROGRAM.

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



**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

**2012**

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 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).**

Enter filer's identifying number, see instructions

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

Enter the Return code for the return that this application is for (file a separate application for each return) **0 1**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990 EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	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, 2013**.

5 For calendar year **2012**, 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 <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	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  *Rachel B. Caldwell* Title  *Manager*

Date  *8/12/13*

*K. Frandsen*  
*ROS005*  
*Ogden UT 84201-00*