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Return of Organization Exempt From Income Tax

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

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

2012

Open to Public
Inspection

A For the 2012 calendar year, or tax year beginning 9/01 , 2012, and ending 8/31 , 2013

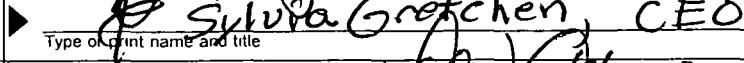
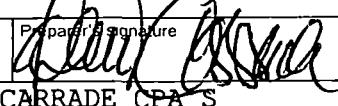
B Check if applicable	C NYINGMA INSTITUTE 1815 HIGHLAND PLACE BERKELEY, CA 94709			D Employer identification number 94-3081194
<input type="checkbox"/> Address change				E Telephone number 510-843-6812
<input type="checkbox"/> Name change				
<input type="checkbox"/> Initial return				
<input type="checkbox"/> Terminated				
<input type="checkbox"/> Amended return				
<input type="checkbox"/> Application pending				G Gross receipts \$ 506,513.
F Name and address of principal officer BARR ROSENBERG 1815 HIGHLAND PLACE BERKELEY, CA 94709				H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list (see instructions)
J Website: ► NYINGMAINSTITUTE.COM H(c) Group exemption number ►				
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ► L Year of formation 1972 M State of legal domicile CA				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE NYINGMA INSTITUTE WAS FOUNDED IN 1972 BY TIBETAN TEACHER AND AUTHOR, TARTHANG TULKU, TO PRESENT THE TEACHINGS OF THE TIBETAN TRADITION TO THE WEST. IT STRIVES TO PROMOTE, FOSTER, ENCOURAGE, TEACH AND DISSEMINATE THE TIBETAN NYINGMA TRADITIONS OF BUDDHISM AND TO MAKE THOSE			
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8	
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	0	
	6 Total number of volunteers (estimate if necessary)	6	25	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
	8 Contributions and grants (Part VIII, line 1h)	151,636.	253,103.	
	9 Program service revenue (Part VIII, line 2g)	97,853.	131,920.	
	10 Investment income (Part VIII, column (A), lines 3, 5 and 7e) 07/2014	139.	101.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	195,951.	113,144.	
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	445,579.	498,268.		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	248,665.	308,169.		
14 Benefits paid to or for members (Part IX, column (A), line 4)				
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)				
16a Professional fundraising fees (Part IX, column (A), line 11e)				
b Total fundraising expenses (Part IX, column (D), line 25) ►				
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	221,854.	332,830.		
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	470,519.	640,999.		
19 Revenue less expenses Subtract line 18 from line 12	-24,940.	-142,731.		
20 Total assets (Part X, line 16)	Beginning of Current Year 5,784,803.	End of Year 3,651,436.		
21 Total liabilities (Part X, line 26)	0.	0.		
22 Net assets or fund balances Subtract line 21 from line 20	5,784,803.	3,651,436.		

Part II Signature Block

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

Sign Here	►  Signature of officer	Date Feb. 3, 2014		
	►  Signature of officer			
Paid Preparer Use Only	Print/Type preparer's name DENIS E CARRADE	Preparer's signature 	Date 1/23/14	Check <input type="checkbox"/> if self-employed PTIN P00009708
	Firm's name ► PEROTTI AND CARRADE CPA'S			
	Firm's address ► 1100 LARKSPUR LNDNG CIR #358 LARKSPUR, CA 94939	Firm's EIN ► 68-0095377 Phone no (415) 461-8500		

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/18/12

Form 990 (2012)

5017 4

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III 1 Briefly describe the organization's missionSEE SCHEDULE O2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If 'Yes,' describe these new services on Schedule O

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

If 'Yes,' describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported4a (Code _____) (Expenses \$ 308,169. including grants of \$ 308,169.) (Revenue \$ _____)GRANTS (PLEDGES TO HEAD LAMA TIBETAN NYINGMA MEDITATION CENTER) ARE GIVEN ANNUALLY TO ENCOURAGE AND ASSIST THE RELATED NON-PROFIT ORGANIZATIONS FOUNDED BY TARTHANG TULKU WHICH ALL SHARE SIMILAR GOALS TO PRESERVE AND PRESENT THE LIVING SPIRIT OF BUDDHISM TO THE WEST AND TO PRESERVE TIBET'S CULTURAL AND RELIGIOUS HERITAGE FOR THE BENEFIT OF THE ENTIRE WORLD.4b (Code _____) (Expenses \$ 94,634. including grants of \$ _____) (Revenue \$ 57,210.)SEE SCHEDULE O4c (Code _____) (Expenses \$ 94,634. including grants of \$ _____) (Revenue \$ 16,953.)BUDDHIST STUDIES (DHARMA STUDIES) ARE AT THE HEART OF THE NYINGMA INSTITUTE'S PROGRAMS AND OFFER COURSES IN TRADITIONAL BUDDHIST STUDIES THAT PRESENT THE NATURE OF THE BUDDHA, DHARMA, AND SANGHA; ABIDHARMA, THE STUDY OF MIND AND MENTAL EVENTS; THE BODHISATTVA PATH AND THE SIX PERFECTIONS; AND OTHER RELATED TOPICS. OUR PREMIER BUDDHIST STUDIES COURSE IS THE TWO YEAR PATH OF LIBERATION PROGRAM. THERE ARE APPROXIMATELY 295 STUDENT ENROLLMENTS IN THESE PROGRAMS.

4d Other program services (Describe in Schedule O)

SEE SCHEDULE O(Expenses \$ 126,178. including grants of \$ _____) (Revenue \$ 57,757.)4e Total program service expenses ► 623,615.

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

4 **Section 501(c)(3) organizations** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III

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? If 'Yes,' complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V

11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI

b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII

c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X

12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII

b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

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? If 'Yes,' complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III

20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H

b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	X	
2	X	
3		X
4		X
5		X
6		X
7		X
8		X
9		X
10		X
11a	X	
11b		X
11c		X
11d		X
11e		X
11f		X
12a		X
12b		X
13	X	
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20		X
20b		

Part IV: Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21	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	22	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	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
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	25a	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	25b	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	26	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	27	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)	28a	X
a	A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b	X
b	A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28c	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	29	X
30	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	30	X
31	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	31	X
32	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	32	X
33	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	33	X
34	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	34	X
35a	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1	35a	X
b	Did the organization have a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	35b	X
36	Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36	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	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

BAA

Form 990 (2012)

Part V. Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V

		Yes	No
1 a	1 a	0	
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1 b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c		
2 a 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	2 a	0	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b		
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X	
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3 b		
4 a 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)?	4 a	X	
b If 'Yes,' enter the name of the foreign country ► <u>INDIA</u> See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X	
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
6 a 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?	6 a	X	
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
7 Organizations that may receive deductible contributions under section 170(c).	7 a	X	
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?	7 b		
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 c	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 d		
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7 e	X	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 f	X	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 g		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 h		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9 a		
9 Sponsoring organizations maintaining donor advised funds.	9 b		
a Did the organization make any taxable distributions under section 4966?	10 a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	10 b		
10 Section 501(c)(7) organizations. Enter	11 a		
a Initiation fees and capital contributions included on Part VIII, line 12	11 b		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11 Section 501(c)(12) organizations. Enter	12 a		
a Gross income from members or shareholders	12 b		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	13 a		
12 a Section 4947(a)(1) non - exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	13 b		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	13 c		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	14 a	X	
a Is the organization licensed to issue qualified health plans in more than one state?	14 b		
Note. 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			
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X	
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	14 b		

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

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? **SEE SCHEDULE O**

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?

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 Did the organization have members or stockholders?

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?

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?

b Each committee with authority to act on behalf of the governing body?

9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O

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

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

10a Did the organization have local chapters, branches, or affiliates?

b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

b Describe in Schedule O the process, if any, used by the organization to review this Form 990 **SEE SCHEDULE O**

12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13

b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done

13 Did the organization have a written whistleblower policy?

14 Did the organization have a written document retention and destruction policy?

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?

a The organization's CEO, Executive Director, or top management official

b Other officers of key employees of the organization

If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply

Own website Another's website Upon request Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year **SEE SCHEDULE O**

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

► **BARR ROSENBERG 1815 HIGHLAND PLACE BERKELEY CA 94709 510-843-6812**

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

 Check if Schedule O contains a response to any question in this Part VII
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter '0' in columns (D), (E), and (F) if no compensation was paid

- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee'

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organiza- tions below dotted line)	(C)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Former Officer or director	Individual Trustee	Institutional Trustee	Key employee			
(1) PEMA GELLEK TRUSTEE	2 0	X				0.	0.	0.
(2) LAMA PALZANG TRUSTEE	2 0	X				0.	0.	0.
(3) BARR ROSENBERG CFO/TRUSTEE	20 0	X	X			0.	0.	0.
(4) SYLVIA GRETCHEN CEO/TRUSTEE	30 0	X	X			0.	0.	0.
(5) JUNE ROSENBERG TRUSTEE	2 0	X				0.	0.	0.
(6) HUGH JOSWICK TRUSTEE	2 0	X				0.	0.	0.
(7) OLIVIA HURD TRUSTEE	2 0	X				0.	0.	0.
(8) SANTOSH PHILIP TRUSTEE	2 0	X				0.	0.	0.
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099 MISC)	(E) Reportable compensation from related organizations (W-2/1099 MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Or director	Individual trustee	Officer	Key employee	Highest compensated			
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1 b Sub-total							► 0.	0.	0.
c Total from continuation sheets to Part VII, Section A							► 0.	0.	0.
d Total (add lines 1b and 1c)							► 0.	0.	0.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 0									
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual							Yes 3	No X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual							Yes 4	No X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person							Yes 5	No X	

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of RevenueCheck 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
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	253,103.		
	g Noncash contributions included in line 1a-f		\$		
h Total. Add lines 1a-1f		►	253,103.		
PROGRAM SERVICE REVENUE	Business Code				
	2a NYINGMA STUDIES/MEDITATION		48,558.	48,558.	
	b CERTIFICATE PROGRAMS		32,139.	32,139.	
	c KUM NYE STUDIES		18,287.	18,287.	
	d LANGUAGE/ OTHER CLASSES		10,281.	10,281.	
	e DHARMA STUDIES		8,653.	8,653.	
	f All other program service revenue		14,002.	14,002.	
g Total. Add lines 2a-2f		►	131,920.		
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		101.		101.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties		44,074.		44,074.
	6a Gross rents	(i) Real	62,992.		
	b Less rental expenses				
	c Rental income or (loss)		62,992.		
	d Net rental income or (loss)		►	62,992.	
7a Gross amount from sales of assets other than inventory	(i) Securities				
b Less cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss)		►			
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c)	a				
See Part IV, line 18	a				
b Less direct expenses	b				
c Net income or (loss) from fundraising events		►			
9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities		►			
10a Gross sales of inventory, less returns and allowances	a	14,323.			
b Less cost of goods sold	b	8,245.			
c Net income or (loss) from sales of inventory		►	6,078.		6,078.
Miscellaneous Revenue	Business Code				
11a _____					
b _____					
c _____					
d All other revenue					
e Total. Add lines 11a-11d		►	498,268.	131,920.	0.
12 Total revenue. See instructions		►			113,245.

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	308,169.	308,169.		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	10,215.	5,108.	5,107.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)				
12 Advertising and promotion				
13 Office expenses	1,097.		1,097.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	51.	51.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	152,066.	152,066.		
23 Insurance	11,320.	6,408.	4,912.	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a <u>LIVING EXPENSES</u>	83,197.	83,197.		
b <u>HOUSE EXPENSES</u>	34,319.	34,319.		
c <u>SPECIAL PROJECT EXPENSE</u>	8,090.	8,090.		
d <u>PRINTING AND PUBLICATIONS</u>	8,029.	8,029.		
e All other expenses	24,446.	18,178.	6,268.	
25 Total functional expenses Add lines 1 through 24e	640,999.	623,615.	17,384.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here □ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year	(B) End of year	
ASSETS	1 Cash – non-interest-bearing	129,780.	1 152,621.	
	2 Savings and temporary cash investments	14,383.	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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 instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	15,547.	8 16,423.	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 5,614,273.		
	b Less accumulated depreciation	10b 2,137,841.	10c 5,614,273. 3,476,432.	
	11 Investments – publicly traded securities	10,820.	11 5,960.	
	12 Investments – other securities See Part IV, line 11		12	
	13 Investments – program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	5,784,803.	16 3,651,436.		
LIABILITIES	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 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	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	5,784,803.	32 3,651,436.	
	33 Total net assets or fund balances	5,784,803.	33 3,651,436.	
	34 Total liabilities and net assets/fund balances	5,784,803.	34	3,651,436.

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Form 990 (2012)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	498,268.
2 Total expenses (must equal Part IX, column (A), line 25)	2	640,999.
3 Revenue less expenses Subtract line 2 from line 1	3	-142,731.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,784,803.
5 Net unrealized gains (losses) on investments	5	-4,860.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	-1,985,776.
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,651,436.

Part XII Financial Statements and ReportingCheck 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?	2a	X
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	X
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		
2c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
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?	3a	X
3b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

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Form 990 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2012

**Open to Public
Inspection**

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.

Name of the organization

NYINGMA INSTITUTE

Employer identification number

94-3081194

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

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

1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
 9 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III)
 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h

a Type I b Type II c Type III – Functionally integrated d Type III – 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 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?
 (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?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)						12
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						▶ <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	%
15 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 the line 14 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
b 33-1/3% support test – 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	▶ <input type="checkbox"/>	
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	▶ <input type="checkbox"/>	
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	▶ <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	▶ <input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►

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

	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1						
2						
3						
4						
5						
6						
7a						
b						
c						
8						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►

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

	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9						
10a						
b						
c						
11						
12						
13						
14						

Section C. Computation of Public Support Percentage

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

15	%
16	%

Section D. Computation of Investment Income Percentage

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

17	%
18	%

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

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

—
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Schedule A (Form 990 or 990-EZ) 2012

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545 0047

2012

**Open to Public
Inspection**

Name of the organization

Employer identification number

NYINGMA INSTITUTE

94-3081194

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? Yes 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? Yes 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
2 a	
2 b	
2 c	
2 d	

a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register
e Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
f Number of states where property subject to conservation easement is located
g 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
h Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
i Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
j 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
k 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.

1 a 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 ► \$ _____

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.

1 a 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
1 c	
1 d	
1 e	
1 f	

2 a Did the organization include an amount on Form 990, Part X, line 21?

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	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a 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%

3 a 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

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

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

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
1 a Land		760,195.		760,195.
b Buildings				
c Leasehold improvements		4,801,524.	2,085,908.	2,715,616.
d Equipment				
e Other		52,554.	51,933.	621.

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

3,476,432.

BAA

Schedule D (Form 990) 2012

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

(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) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12)		

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

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

Part IX* Other Assets. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	

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

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

Part XI: Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

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

	1
2a	
2b	
2c	
2d	
	2e
	3
4a	
4b	
	4c
	5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

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

		1	
2a			
2b			
2c			
2d			
		2e	
		3	
4a			
4b			
		4c	
		5	

Part XIII: Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

RAA

Schedule D (Form 990) 2012

Schools

2012

Open to Public
Inspection

Name of the organization

NYINGMA INSTITUTE

Employer identification number
94-3081194

Part I

1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

	YES	NO
1	X	
2	X	
3	X	

2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II

OUR STUDENTS ARE ADMITTED ON A NONDISCRIMINATORY BASIS. OUR STAFF AND FACULTIES ARE ALL VOLUNTEERS RECRUITED UNDER A NONDISCRIMINATORY POLICY.
THE NYINGMA INSTITUTE'S RACIALLY NONDISCRIMINATORY POLICY IS ALWAYS PUBLISHED IN THE INSTITUTE'S CATALOGUE.

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered 'No' to any of the above, please explain. If you need more space, use Part II

5 Does the organization discriminate by race in any way with respect to.

a Students' rights or privileges?

b Admissions policies?

c Employment of faculty or administrative staff?

d Scholarships or other financial assistance?

e Educational policies?

f Use of facilities?

g Athletic programs?

h Other extracurricular activities?

If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II

6 a Does the organization receive any financial aid or assistance from a governmental agency?

b Has the organization's right to such aid ever been revoked or suspended?

If you answered 'Yes' to either line 6a or line 6b, explain on Part II

7 Does the organization certify that it has complied with the applicable requirements of sections

4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If

'No,' explain on Part II

Part II

Supplemental Information. Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions)

SCHEDULE I
(Form 990)

OMB No. 1545-0047
2012

Department of the Treasury
Internal Revenue Service

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

Open to Public
Inspection

Name of the organization

NYINGMA INSTITUTE

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?

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

SEE PART IV

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) <u>HEAD LAMA TIBETAN NYINGMA MED 33755 TIN BARN ROAD CAZADERO, CA 95421</u>	<u>23-7072008</u>		<u>308,169.</u>	<u>0.</u>			<u>TO SUPPORT CENTERS AND PROGRAMS</u>
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

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

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

TEEA3901L 11/30/12

Schedule I (Form 990) (2012)

1

0

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
1					
2					
3					
4					
5					
6					
7					

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.

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.

THE NYINGMA INSTITUTE WAS FOUNDED IN 1972 BY THE HEAD LAMA OF THE TIBETAN NYINGMA MEDITATION CENTER TO PRESENT THE TEACHING OF THE TIBETAN BUDDHIST TRADITIONS TO WESTERN STUDENTS. THE INSTITUTE REMAINS DEEPLY CONNECTED TO THE HEAD LAMA OF THE TIBETAN NYINGMA MEDITATION CENTER AND GIVES ANNUAL GRANTS TO SUPPORT ITS RELIGIOUS WORK. THE DEANS OF THE INSTITUTE HAVE REGULAR MEETINGS THROUGHOUT THE YEAR WITH THE HEAD LAMA WHEREIN THE USE OF THE GRANT FUNDS ARE DISCUSSED AND REPORTED.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545 0047

2012**Open to Public
Inspection**

Name of the organization

NYINGMA INSTITUTE

Employer identification number

94-3081194**FORM 990 PART XI RECONCILIATION OF NET ASSETS**

PRIOR YEAR ADJUSTMENT WAS MADE FOR \$(1,985,776) DUE TO PRIOR YEAR DEPRECIATION WAS
NOT REPORTED ON PRIOR YEARS TAX RETURNS.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE NYINGMA INSTITUTE WAS FOUNDED IN 1972 BY TIBETAN TEACHER AND AUTHOR, TARTHANG
TULKU, TO PRESENT THE TEACHINGS OF THE TIBETAN TRADITION TO THE WEST. IT STRIVES TO
PROMOTE, FOSTER, ENCOURAGE, TEACH AND DISSEMINATE THE TIBETAN NYINGMA TRADITIONS OF
BUDDHISM AND TO MAKE THOSE TEACHINGS AVAILABLE TO WESTERN STUDENTS IN FORMS
APPROPRIATE TO THE CONTEMPORARY WORLD.

FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

THE NYINGMA INSTITUTE OFFERS CLASSES, WORKSHOPS, SEMINARS, AND RESIDENTIAL RETREATS
BASED UPON THE NYINGMA TRADITION OF TIBETAN BUDDHISM. SUBJECTS INCLUDE NYINGMA
MEDITATION OFFERING A WIDE RANGE OF TECHNIQUES THAT HELP STUDENTS GAIN INSIGHT INTO
THE QUALITIES OF MIND AND PROVIDE THE BASIS FOR PROGRESS IN ALL AREAS OF STUDY;
NINGMA PSYCHOLOGY BASED ON TARTHANG TULKU'S WRITINGS WHICH GREW OUT OF HIS EARLY
TEACHING AT THE INSTITUTE AND INCLUDE STUDY OF THE NATURE OF CONSCIOUSNESS, PATTERNS
OF THOUGHT, FEELING & EMOTION, THE CONNECTION BETWEEN INNER AND OUTER EXPERIENCE,
TRANSFORMATION OF NEGATIVE MENTAL PATTERNS, AND SUSTAIN THE DYNAMIC OF MEDITATION
AND BRING THE BENEFITS OF MEDIATATION INTO DAILY LIFE; SKILLFUL MEANS FOSTERS WAYS
OF WORKING THAT INSPIRE CREATIVE ACCOMPLISHMENT AND DEVELOPING MASTERY THROUGH THE
TRANSFORMATION OF AWARENESS, CONCENTRATION AND ENDRGY. THE ORGANIZATION SERVES
APPROXIMATELY 300 STUDENTS IN CLASSES AND WORKSHOPS AND 40 ATTENDEES AT RESIDENTIAL
RETREATS.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

KUM NYE PROGRAMS OFFER INSTRUCTION IN THE PRACTICE OF TIBETAN YOGA PRESENTED
SPECIFICALLY TO HELP WESTERNERS OVERCOME PROBLEMS WITH STRESS OR DIFFICULTIES IN

Name of the organization

NYINGMA INSTITUTE

Employer identification number

94-3081194

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

ENTERING MEDITATION. KYM NYE IS A UNIQUE HEALING SYSTEM BASED ON TIBETAN MEDICINE AND BODY-MIND DISCIPLINES OF BUDDHISM. KUM NYE EXERCISES HEAL THE SEPARATION BETWEEN MIND AND BODY AND PROMOTE A RELAXED, NATURAL AWARENESS THAT EASILY LEADS TO MEDITATIVE CONCENTRATION. THERE ARE APPROXIMATELY 295 STUDENT ENROLLMENTS IN OUR KUM NYE PROGRAMS.

ALL INSTRUCTORS FOR ALL THREE OF THESE MAJOR PROGRAMS ARE VOLUNTEERS AND LONG-TIME STUDENTS OF NYINGMA. THE ENGLISH WRITINGS OF TARTHANG TULKU (OVER 18 VOLUMES) FORM THE BASIS FOR ALL THE INSTITUTE'S PROGRAMS.

TIBETAN LANGUAGE CLASSES AND COURSES IN SACRED ART AND THE OTHER ASPECTS OF TIBETAN CULTURE ALL ARE DESIGNED TO INSPIRE AN APPRECIATION AND UNDERSTANDING OF THE NYINGMA TRADITION OF TIBETAN BUDDHISM. THE INSTITUTE ALSO ENGAGES IN ENDEAVORS SUCH AS PUBLICATIONS, ART PROJECTS, EXHIBITIONS, AND VOLUNTEER PROGRAMS. THE INSTITUTE REGULARLY LEADS ART TOURS OF OUR FACILITY FOR OUR STUDENTS AND STUDENTS FROM LOCAL UNIVERSITIES, AND OFFERS REGULAR FREE DHARMA TALKS TO THE PUBLIC (ABOUT 500 PARTICIPANTS PER YEAR).

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

TWO OF THE TRUSTEES ARE HUSBAND AND WIFE.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE TRUSTEE AND CO-DEAN OF THE INSTITUTE REVIEWS THE TAX RETURN PRIOR TO FILING. ANY QUESTIONS ARE RESOLVED THROUGH DISCUSSION WITH THE CFO AND THE TAX PREPARER PRIOR TO SIGNING THE RETURN.

Name of the organization

Employer identification number

NYINGMA INSTITUTE

94-3081194

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON WRITTEN OR ORAL REQUEST.

2012**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service
Name of the organization**NYINGMA INSTITUTE**► Complete if the organization answered 'Yes' to Form 990, Part IV, line 33, 35, 36, or 37.
► Attach to Form 990. ▶ See separate instructions.

Employer identification number

94-3081194

SCHEDULE R
(Form 990)
Related Organizations and Unrelated Partnerships**Part I Identification of Disregarded Entities** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)	-----	-----	-----	-----	-----
(2)	-----	-----	-----	-----	-----
(3)	-----	-----	-----	-----	-----
(4)	-----	-----	-----	-----	-----

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code Section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	Yes	No
(1) SARNATH INTERNATIONAL NYINGMA INST SA 14/52 P-2 BARAIPUR	TEACHING	INDIA	501(C) (3)	-----	-----	-----	-----	-----
(2)	-----	-----	-----	-----	-----	-----	-----	-----
(3)	-----	-----	-----	-----	-----	-----	-----	-----
(4)	-----	-----	-----	-----	-----	-----	-----	-----

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
(1) _____										
(2) _____										
(3) _____										

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	(j) Yes	(k) No
(1) _____										
(2) _____										
(3) _____										

Part V. Transactions With Related Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35b, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)

- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unre- lated, excluded from tax under section 512-514)	(e) Are all partners 501(c)(3) organizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?	(i) General or managing partner?	(k) Percentage ownership
(1)	—	—	—	—	—	—	—	—	—
(2)	—	—	—	—	—	—	—	—	—
(3)	—	—	—	—	—	—	—	—	—
(4)	—	—	—	—	—	—	—	—	—
(5)	—	—	—	—	—	—	—	—	—
(6)	—	—	—	—	—	—	—	—	—
(7)	—	—	—	—	—	—	—	—	—
(8)	—	—	—	—	—	—	—	—	—

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

PART VII - SUPPLEMENTAL INFORMATION2012 990 SCHEDULE R ADDITIONAL SUPPLEMENTAL INFORMATION

THE TAXPAYER IS A CALIFORNIA NONPROFIT CORPORATION THAT OPERATES A SCHOOL AND CARRIES OUT VARIOUS CHARITABLE, EDUCATIONAL AND RELIGIOUS ACTIVITIES. SINCE 2008, THE TAXPAYER HAS MADE A NUMBER OF GRANTS TO THE SARNATH INTERNATIONAL NYINGMA INSTITUTE ("SINI") IN INDIA, FOR CHARITABLE AND RELIGIOUS PURPOSES.

UNDER INDIAN LAW, NONPROFIT ENTITIES SUCH AS SINI ARE ORGANIZED AS CORPORATE ENTITIES WITH VOTING MEMBERS. THE MEMORANDUM OF ASSOCIATION (WHICH IS COMPARABLE TO ARTICLES OF INCORPORATION FOR A CALIFORNIA CORPORATION) PROVIDES THAT THE COMPANY'S PURPOSES ARE EXCLUSIVELY CHARITABLE AND RELIGIOUS, AND SPECIFICALLY PROVIDES, AMONG OTHER THINGS, THAT:

"(1) THE INCOME AND PROPERTY OF THE COMPANY, WHENSOEVER DERIVED, SHALL BE APPLIED SOLELY FOR THE PROMOTION OF ITS OBJECTS [PURPOSES] AS SET FORTH IN THIS MEMORANDUM OF THE COMPANY.

(2) NO PORTION OF THE INCOME OR PROPERTY AFORESAID SHALL BE PAID OR TRANSFERRED, DIRECTLY OR INDIRECTLY, BY WAY OF DIVIDEND, BONUS OR OTHERWISE BY WAY OF PROFIT, TO PERSONS WHO, AT ANY TIME ARE, OR HAVE BEEN MEMBERS OF THE COMPANY OR TO ANY ONE OR MORE OF THEM OR TO ANY PERSON CLAIMING THROUGH ANY ONE OR MORE OF THEM."

IN 2008, AT THE TIME OF THE INITIAL TRANSFER, THE TAXPAYER UNDERSTOOD THAT UNDER INDIAN LAW THE TAXPAYER DID NOT HAVE CONTROL OVER THE SINI GOVERNING BOARD, AND THE TAXPAYER UNDERSTOOD AND INTENDED THAT CONTROL AND GOVERNANCE AUTHORITY WAS RESERVED

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

PART VII - SUPPLEMENTAL INFORMATION (CONTINUED)

TO THE INDIAN NATIONALS WHO WERE APPOINTED TO THE BOARD. THE TAXPAYER REPORTED EACH GRANT AS ADDITIONAL CONSIDERATION FOR THE SINI VOTING STOCK AND SHOWED THE AGGREGATE GRANT AMOUNT AS AN ASSET ON ITS FINANCIAL STATEMENTS IN ORDER TO BE CONSISTENT WITH WHAT IT UNDERSTOOD WAS EXPECTED UNDER INDIAN LAW. THERE ARE NO VOTING MEMBERS OR STOCKHOLDERS IN SINI OTHER THAN THE TAXPAYER. THE MEMBERSHIP SHARES ARE NOT FREELY TRANSFERABLE AND HAVE NO MARKET VALUE.

IN LATE DECEMBER, 2011, THE TAXPAYER WAS INFORMED BY INDIAN COUNSEL THAT THE TAXPAYER IN FACT HAD THE AUTHORITY TO APPOINT SUCCESSOR DIRECTORS OF SINI, BY VIRTUE OF THE FACT THAT THE TAXPAYER HOLDS 100% OF THE VOTING POWER IN SINI. THE VOTING MEMBER HAS THE AUTHORITY TO VOTE FOR DIRECTORS BUT DOES NOT HOLD AN ECONOMIC INTEREST, AS WOULD BE THE CASE FOR VOTING STOCK IN A FOR-PROFIT CORPORATION. THE SINI MEMORANDUM OF ASSOCIATION PROHIBITS THE DISTRIBUTION OF EARNINGS, AND ALLOWS DISTRIBUTIONS TO OTHER ENTITIES ONLY FOR PURPOSES RECOGNIZED AS CHARITABLE IN INDIA.

THE TAXPAYER HAS DETERMINED THAT ITS INTEREST IN SINI IS AN INTEREST IN A FOREIGN CORPORATION THAT MAY BE SUBJECT TO THE REPORTING REQUIREMENTS OF INTERNAL REVENUE CODE SECTIONS 6038, 6038B, 6046 AND 31 U.S.C. SECTIONS 5314. FURTHERMORE, OUT OF AN ABUNDANCE OF CAUTION THE TAXPAYER DETERMINED THAT REPORTS RELATING TO THE SINI INTEREST SHOULD BE MADE ON FORMS TD F 90-22.1 FOR THE CALENDAR YEARS 2008 THROUGH THE PRESENT, AND IRS FORM 990 SCHEDULE F, IRS FORM 926, AND IRS FORM 5471 FOR THE FISCAL YEARS ENDING IN 2008 THROUGH THE PRESENT.

RENTAL INCOME WORKSHEET

GROSS RENTAL INCOME	\$ 62,992.
EXPENSES	
TOTAL EXPENSES	\$ 0.
NET RENTAL INCOME OR LOSS	\$ <u>62,992.</u>

COMPUTATION OF COST OF GOODS SOLD (FORM 990)

1. INVENTORY AT START OF YEAR	15,547.
2. PURCHASES	9,121.
3. COST OF LABOR	0.
4. ADDITIONAL 263A COSTS	0.
5. OTHER COSTS	0.
6. TOTAL (ADD LINES 1 THROUGH 5)	24,668.
7. INVENTORY AT END OF YEAR	16,423.
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6)	<u>8,245.</u>

FORM 990, PART VIII, LINE 2F
OTHER PROGRAM SERVICE REVENUE

DESCRIPTION	BUS. CODE	TOTAL REVENUE	RELATED OR EXEMPT FUNCTION REVENUE	UNRELATED BUSINESS REVENUE	REVENUE EXCLUDED FROM TAX
CLASSES AND WORKSHOPS		\$ 7,707.	\$ 7,707.		
RETREATS		6,295.	6,295.		
TOTALS		<u>\$ 14,002.</u>	<u>\$ 14,002.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES/CREDIT CARD FEE	4,390.	4,390.		
COMPUTER SUPPLIES	1,980.		1,980.	
EQUIPMENT RENTAL	3,107.	3,107.		
FEES, TAXES & LICENSES	4,288.		4,288.	
MISCELLANEOUS	703.	703.		
POSTAGE AND SHIPPING	3,774.	3,774.		
PUBLICITY	4,182.	4,182.		
VEHICLE EXPENSES	2,022.	2,022.		
TOTAL	<u>\$ 24,446.</u>	<u>\$ 18,178.</u>	<u>\$ 6,268.</u>	<u>\$ 0.</u>

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FORM 990/990-PF

FURNITURE AND FIXTURES

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS ECI	CUR 179 BONUS	SPECIAL DEPR BONUS ALLOW	BONUS/ DEC BAL SP. DEPR.	PRIORITY BONUS/ DEC BAL REDUCT	SALVAGE /BASIS	DEPR BASIS	PRIOR DEPR	PRIOR DEPR	PRIOR DEPR	PRIOR DEPR	CURRENT DEPR		
												DEPR	DEPR	DEPR	DEPR	DEPR		
FORM 990/990-PF																		
3	FURNITURE - HEARST	8/31/04		8,661						8,661		8,661		S/L	5	0		
4	FURNITURE - HEARST	3/24/09		521						521		521		S/L	5	0		
15	FURNITURE - HIGHLAND	8/31/04		7,059						7,059		7,059		S/L	5	0		
16	BEDS - HIGHLAND	1/18/06		4,800						4,800		4,800		S/L	3	0		
17	FURNITURE - HIGHLAND	3/29/06		7,066						7,066		7,066		S/L	5	0		
18	REFRIGERATOR - HIGHLAND	5/01/07		3,697						3,697		3,697		S/L	5	0		
19	FURNITURE - HIGHLAND	7/16/07		550						550		550		S/L	5	0		
20	DISHWASHER - HIGHLAND	9/01/07		1,957						1,957		1,957		S/L	5	0		
21	APPLIANCES - HIGHLAND	3/26/08		8,086						8,086		7,142		S/L	5	944		
22	DISHWASHER - HIGHLAND	4/03/08		5,887						5,200		687		S/L	5	137		
23	FIRE SYSTEM - HIGHLAND	10/01/08		4,270								4,270		3,345	S/L	5	854	
																	1,935	
				52,554		0	0	0	5,200	0	47,354		44,798					
TOTAL FURNITURE AND FIXTURE IMPROVEMENTS																		
2	REMODEL - HEARST	1/01/02		530,000						530,000		188,444		S/L	30	17,667		
5	BLDG & IMPR - HEARST	1/01/02		3,902,734						3,902,734		1,387,639		S/L	30	130,091		
6	DOOR/SHELVES/DECK - HEARST	12/15/06		1,478						1,478		1,478		S/L	3	0		
8	IMPROVEMENT - HIGHLAND	1/01/73		327,576						327,576		327,576		S/L	30	0		
9	ELECTRIC PANEL - HIGHLAND	11/15/05		3,280						3,280		3,280		S/L	5	0		
10	ROOFING - HIGHLAND	7/01/06		23,731						23,731		14,635		S/L	10	2,373		
11	REMODEL - HIGHLAND	7/15/06		10,496						10,496		10,496		S/L	5	0		
12	BATHROOM REMOD - HIGHLAND	3/31/06		1,123						1,123		1,123		S/L	5	0		
13	BATHROOM REMOD - HIGHLAND	4/20/06		164						164		164		S/L	5	0		

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/BASIS	BUS PCT	CUR 179	SPECIAL DEPR	PRIOR 179/ BONUS/ ALLOW	SALVAG /BASIS DEPR/ REDUCT	DEPR BASIS	PRIOR DEPR/ BASIS	METHOD	LIFE	RATE	CURRENT DEPR
14	IMPROVEMENT- HIGHLAND	5/01/06				942					942	942	S/L	5	0
	TOTAL IMPROVEMENTS			4,801,524				0	0	0	0	4,801,524		1,935,777	150,131
	LAND														
1	LAND - HEARST	1/01/02		600,000							600,000				0
7	LAND - HIGHLAND	1/01/73		160,195							160,195				0
	TOTAL LAND			760,195		0	0	0	0	0	760,195	0			0
	TOTAL DEPRECIATION			<u>5,614,273</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>5,200</u>	<u>0</u>	<u>5,609,073</u>	<u>1,980,575</u>			<u>152,066</u>
	GRAND TOTAL DEPRECIATION			<u><u>5,614,273</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>5,200</u></u>	<u><u>0</u></u>	<u><u>5,609,073</u></u>	<u><u>1,980,575</u></u>			<u><u>152,066</u></u>