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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 private foundations)
Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

2013

Department of the Treasury
Internal Revenue Service

Header section A-M containing organization details: Burning Man Project, 660 Alabama Street, San Francisco, CA 94110. Includes EIN 45-2638273, phone 415-865-3800, and website www.burningmanproject.org.

Summary

Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets of Fund Balances. Rows include mission statement, member counts, and financial data for 2013 and 2012.

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 Jennifer Raiser, dated 11-17-14.

Preparer information: D. Chris Kollaja, A.L. Nella and Company, LLP, 1390 Market St., San Francisco, CA 94102. Phone: (415) 621-2424.

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

SCANNED DEC 16 2014

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Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

X

1 Briefly describe the organization's mission:

The mission of Burning Man Project is to facilitate and extend the culture that has issued from the Burning Man Event into the larger world.

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 X

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 X

If 'Yes,' describe these changes on Schedule O

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

4a (Code:) (Expenses \$ 245,699. including grants of \$ 25,000.) (Revenue \$ 116,433.)

- 1. Big Arts for Small Towns (See Schedule O),
2. Youth Educational Spacecraft (Y.E.S.) art program for 3,800 children (See Item 4d on Part III for this program in particular and further discussion on Schedule O)
3. Volunteer arts/culture programs with many community collaborators (See Schedule O)
4. A series of educational panels & workshops, (See topics on Schedule O)
5. Acquired Black Rock City, LLC-producer of Burning Man event, for its tremendous capacity to further BMP's non-profit mission. (See Schedule O and Supplemental Information)

4b (Code:) (Expenses \$ 138,758. including grants of \$ 8,830.) (Revenue \$ 77,103.)

Fiscal sponsor of Burners Without Borders (BWB): BWB promotes/facilitates global activities that support communities' inherent capacity to thrive in the face of challenges (be they economic, natural disaster, or social inequity) by encouraging innovative, grass roots initiatives and approaches to recovery. BWB's major accomplishments in 2013 included:

- Hurricane Sandy relief efforts continued (See Schedule O)
•Jakmel Artist Skills Training (See Schedule O)
•Philippines Typhoon Relief (See Schedule O)

4c (Code:) (Expenses \$ 78,664. including grants of \$) (Revenue \$ 69,973.)

Burning Man Project facilitated several civic engagement projects, including a flagship urban engagement. The organization worked with artists to exhibit large-scale, Burning Man-style participatory art in an urban area and with the local community to foster vibrant civic engagement based on Burning Man's Ten Principles. The project demonstrated the positive impact of Burning Man's ethos on an urban environment.

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

See Schedule O

(Expenses \$ 53,618. including grants of \$ 32,500.) (Revenue \$ 34,801.)

4e Total program service expenses 516,739.

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 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		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		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? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, 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		X
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		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		X
b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII	X	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, 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	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II .</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III .</i>	X	
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J .</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a .</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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? <i>If 'Yes,' complete Schedule L, Part I .</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I .</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II .</i>	X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III .</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV .</i>	X	
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV .</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV .</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M .</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M .</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I .</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II .</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I .</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1 .</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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)? <i>If 'Yes,' complete Schedule R, Part V, line 2 .</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2 .</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI .</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O .	X	

BAA

Form 990 (2013)

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Main body of the form containing questions 1a through 14b and corresponding Yes/No columns.

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 or note to any line in this Part VI

Section A. Governing Body and Management

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

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

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?		X
10 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?		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11 b Describe in Schedule O the process, if any, used by the organization to review this Form 990 See Schedule O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done See Schedule O	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?		
15 a The organization's CEO, Executive Director, or top management official See Schedule O	X	
15 b Other officers of key employees of the organization See Schedule O If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions)	X	
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b If 'Yes,' 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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O) See Sch. 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
Jennifer Raiser 660 Alabama Street San Francisco CA 94110 415-865-3800

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

Check if Schedule O contains a response or note to any line 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 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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Harley K. Dubois Director	25 0	X						0.	0.	0.
(2) Marian Goodell Director	25 0	X						0.	0.	0.
(3) Larry Harvey President	25 0	X		X				0.	0.	0.
(4) Michael Mikel Director	20 0	X						0.	0.	0.
(5) Will Roger Peterson Chair of Board	25 0	X		X				0.	0.	0.
(6) Nanci O. Peterson Secretary	25 0	X		X				0.	0.	0.
(7) Christopher Bently Director	0.2 0	X						0.	0.	0.
(8) Stephen Townsend Conley Director	5 0	X						0.	0.	0.
(9) Mike Farrah Director	5 0	X						0.	0.	0.
(10) Terry Gross Director	4 0	X						0.	0.	0.
(11) Kay Morrison Director	5 0	X						0.	0.	0.
(12) Jennifer Raiser Treasurer	45 0	X		X			111,427.	0.	0.	0.
(13) Rae Richman Director	1 0	X						0.	0.	0.
(14) Leo Villareal Director	0.7 0	X						0.	0.	0.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) David Walker Director	0.7 0	X						0.	0.	0.
(16) Chris Weitz Director	0.7 0	X						0.	0.	0.
(17) Mercedes Martinez Director	0.9 0	X						0.	0.	0.
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total								111,427.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								111,427.	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 **1**

	Yes	No
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		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		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.		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
Jennifer Raiser 660 Alabama St, 4th Floor San Francisco, CA 94110	Development/Publ.Rel	111,427.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c	100,491.				
	d Related organizations	1 d	120,650.				
	e Government grants (contributions)	1 e					
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	7,624,514.				
	g Noncash contributions included in lines 1a-1f: \$		7,118,985.				
	h Total. Add lines 1a-1f		7,845,655.				
PROGRAM SERVICE REVENUE	2 a <u>Program services revenue</u>		541900	89,905.	89,905.		
	b <u>Consulting/fiscal sponsor</u>		541900	12,251.	12,251.		
	c <u>Program event revenue</u>		541900	5,587.	5,587.		
	d <u>Publications/books sold</u>		511130	476.	476.		
	e -----						
	f All other program service revenue						
	g Total. Add lines 2a-2f			108,219.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)			15.		15.	
	4 Income from investment of tax-exempt bond proceeds.						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory.	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
	8 a Gross income from fundraising events (not including - \$ <u>100,491.</u> of contributions reported on line 1c)	See Part IV, line 18					
		a		120,000.			
		b Less: direct expenses	b	120,000.			
	c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19							
	a						
	b Less: direct expenses	b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances							
	a						
	b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11 a -----							
	b -----						
	c -----						
	d All other revenue						
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			7,953,889.	108,219.	0.	15.	

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 or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	27,900.	27,900.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	35,900.	35,900.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	2,530.	2,530.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	111,427.	0.	0.	111,427.
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	172,612.	83,655.	81,584.	7,373.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	13,933.	6,334.	6,873.	726.
11 Fees for services (non-employees):				
a Management	304,921.	263,422.	41,499.	
b Legal	93,494.	6,297.	87,197.	
c Accounting	27,805.		27,805.	
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) amount, list line 11g expenses on Schedule O)	36,657.			36,657.
12 Advertising and promotion	5,315.	2,063.		3,252.
13 Office expenses	2,989.	1,548.	1,231.	210.
14 Information technology	8,725.	1,919.	1,580.	5,226.
15 Royalties				
16 Occupancy	2,500.	2,500.		
17 Travel	42,399.	35,695.	1,043.	5,661.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	16,852.	2,885.		13,967.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	10,182.	689.	9,437.	56.
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>Venue, food & publicity events</u>	15,511.	15,511.		
b <u>Bank charges</u>	11,989.		885.	11,104.
c <u>Safety supplies</u>	9,478.	8,189.	1,275.	14.
d <u>Payroll processing fees</u>	8,439.	7,156.	1,283.	
e All other expenses	23,301.	12,546.	9,260.	1,495.
25 Total functional expenses. Add lines 1 through 24e	984,859.	516,739.	270,952.	197,168.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing	360,836.	1	198,205.
	2	Savings and temporary cash investments		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		8	
	9	Prepaid expenses and deferred charges	5,413.	9	6,355.
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D		10a	
	b	Less: accumulated depreciation		10b	10c
	11	Investments – publicly traded securities		11	
	12	Investments – other securities See Part IV, line 11		12	
	13	Investments – program-related See Part IV, line 11		13	7,390,000.
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	2,000.	15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	368,249.	16	7,594,560.	
LIABILITIES	17	Accounts payable and accrued expenses	31,502.	17	16,678.
	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	276,000.
	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	5,000.	25	1,105.
	26	Total liabilities. Add lines 17 through 25	36,502.	26	293,783.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	160,176.	27	7,236,661.
	28	Temporarily restricted net assets	171,571.	28	64,116.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input 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		32	
33	Total net assets or fund balances	331,747.	33	7,300,777.	
34	Total liabilities and net assets/fund balances	368,249.	34	7,594,560.	

BAA

Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,953,889.
2	Total expenses (must equal Part IX, column (A), line 25)	2	984,859.
3	Revenue less expenses. Subtract line 2 from line 1	3	6,969,030.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	331,747.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
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	7,300,777.

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

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

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

2 a 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:

Separate basis Consolidated basis Both consolidated and separate basis

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:

Separate basis Consolidated basis Both consolidated and separate basis

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

3 a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

BAA

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

Burning Man Project

Employer identification number

45-2638273

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) 2013

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)				539,959.	731,655.	1,271,614.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	0.	0.	0.	539,959.	731,655.	1,271,614.
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)						132,268.
6 Public support. Subtract line 5 from line 4						1,139,346.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	0.	0.	0.	539,959.	731,655.	1,271,614.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.				33.	15.	48.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0.
11 Total support. Add lines 7 through 10						1,271,662.
12 Gross receipts from related activities, etc (see instructions)					12	0.
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 checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16 a 33-1/3% support test – 2013. 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 – 2012. 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"/>		
17 a 10%-facts-and-circumstances test – 2013. 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 – 2012. 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"/>		

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

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

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total Support. (Add lns 9,10c, 11 and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%
19a 33-1/3% support tests – 2013. 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 ▶ <input type="checkbox"/>		
b 33-1/3% support tests – 2012. 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 ▶ <input type="checkbox"/>		
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"/>		

Client BURNINGM

Burning Man Project

45-2638273

Contributions, Gifts, and Grants
Other contributions, gifts, grants, etc.

Individual donations.	\$	219,000.
Board member donations		33,500.
E-mail newsletter		12,505.
Business entities donations		62,496.
Foundations donations		178,014.
Event support		14.
Total	\$	<u>505,529.</u>

Contributions, Gifts, and Grants
Other contributions, gifts, grants, etc.

In kind goods for events	\$	4,985.
Total	\$	<u>7,114,000.</u>
		<u>7,118,985.</u>

Fundraising and Gaming
Other direct expenses
Ticket sale fundraiser

Cost of 300 tix @ \$380+\$20 svc fee for tix sold in fndrsr	Total	\$	120,000.
		\$	<u>120,000.</u>

Code Note

Conferences and meetings-YES Project	\$	455.
Staff salaries and payroll taxes-YES Project		9,863.
Other consulting services-YES Project		10,800.
Grants - YES Project-see separate detail		32,500.
Total	\$	<u>53,618.</u>

Code Note

Centro Cultural Turistico Guanin Inc-BWB Grant	\$	700.
European Disaster Volunteers-BWB Grant		500.
Chicago Lights-BWB Grant		1,000.
Columbia Center for Urban Agriculture-BWB Grant		700.
Koru Kenya Community Based Org-BWB Grant		2,530.
6 individual grant recipients-BWB Grants		3,400.
Total	\$	<u>8,830.</u>

Balance Sheet
Prepaid expenses and deferred charges

Prepaid insurance	Total	\$	6,355.
		\$	<u>6,355.</u>

**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, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Name of the organization

Employer identification number

Burning Man Project

45-2638273

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

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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

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.

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 ▶ \$ _____

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

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 |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a 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

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
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

	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.

Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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				
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

Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. 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) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Investments – Program Related.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. 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) Black Rock City, LLC, appraised val	7,390,000.	Cost
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)	7,390,000.	

Other Assets.

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(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.)	

Other Liabilities.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Workers comp premiums payable	1,105.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	1,105.

2. Liability for uncertain tax positions. 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

Statement of Activities Outside the United States

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Burning Man Project

Employer identification number

45-2638273

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

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

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. **Part V**

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) Africa - Kenya			Teaching orphaned street kids	Fire art & safety skills	9,466.
(2) Jakmel, Haiti			Taught job skills for silk	screen art in poor areas	10,259.
(3) Tacloban, Philippines			Disaster relief volunteers	Rebuild community infrastruc	2,652.
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					22,377.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	0	0			22,377.

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

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

Foreign Forms

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

Supplemental Information

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

Part I, Line 2 - Grantmakers Explanation For Monitoring Use of Funds Outside US

Burning Man Project's (BMP) established operating procedure requires that work in foreign countries be done only by and through persons directly known to it or to one of its projects such as Burners Without Borders (BWB). Generally those persons serve as the directors of organizations through which the work is done, and such organizations must have a proven track record of community access and success, and represent and warrant to BMP that the funds will be used only for the purpose for which they are intended. In 2013 all international activities were done by BWB.

BWB monitors the recipients by requiring regular reports, checking with program recipients directly, and in many cases sending BWB volunteers to the country to perform volunteer services themselves, and then report back to BWB. For example, BWB sent artists to Haiti to do artist-in-residence programs to teach youth in Jakmel how to print using silk screen techniques. BWB's volunteers were on the first plane in after a devastating typhoon in the Philippines. BWB is careful that all international activities comply with all applicable statutes and regulations. As appropriate, BMP and BWB at any stage of the process may solicit input from BMP's legal, finance, or other departments to help ensure compliance in these international activities. Also as appropriate, BMP and BWB may at any stage solicit reports from BWB volunteers or collaborators on-site in the country. If required regular reporting of any funds spent, with supporting documentation, and works through reputable local non-government organizations as a fiscal sponsor.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2013

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
 ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
 ▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization

Burning Man Project

Employer identification number

45-2638273

Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

CA

Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Ticket sale fu (event type)	Meet and Greet (event type)	None (total number)	(add column (a) through column (c))
REVENUE	1	Gross receipts	201,866.	18,625.	220,491.
	2	Less: Charitable contributions	81,866.	18,625.	100,491.
	3	Gross income (line 1 minus line 2)	120,000.		120,000.
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	120,000.		120,000.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				

Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
		1	Gross revenue		
DIRECT EXPENSES	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If 'No,' explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility.	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ▶ -----

Address ▶ -----

- 15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? Yes No
- b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ ----- and the amount of gaming revenue retained by the third party ▶ \$ -----
- c If 'Yes,' enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer Employee Independent contractor

- 17 Mandatory distributions
- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ -----

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Schedule G - Additional Information

1) Sponsored fund raising and "meet and greet" reception.

2) Ticket sales fund raiser: Black Rock City LLC (BRC) gave Burning Man Project (BMP) the right to include as a gift for a contribution of \$650 or more to BMP a total of 300 tickets to the normally sold out Burning Man event. Face value of the tickets was \$380 each. For each \$650+ ticket sold, BMP received \$250+ as a contribution. The contribution was the amount paid over the face value of \$380 plus outside ticket vendor service fee of \$20 (note - some donors chose to make a higher donation). This was done per a written fund raising agreement between BRC and BMP that complied with Cal. Govt. Code Section 12599 and applicable Federal and State laws. Unsold tickets were returned to BRC. BRC received no consideration other than the right to say it was contributing to BMP.

SCHEDULE I
(Form 990)

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

2013

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Burning Man Project

Employer identification number

45-2638273

General Information on Grants and Assistance

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

Yes No

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 (e) 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) Black Rock Arts Foundation 660 Alabama Street 4th Floor San Francisco, CA 94110		501 (c) (3)	20,000.	0.			Civic engagement-art presentations
(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

1
0

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

TEEA3901L 07/12/13

Schedule I (Form 990) (2013)

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No 1545-0047

2013

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Name of the organization

Burning Man Project

Employer identification number

45-2638273

Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$ _____

Loans to and/or From Interested Persons.

Complete if the organization answered 'Yes' on Form 990-EZ, Page V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) H. Dubois	Board	Shrs BRC	X		46,000.	46,000.		X	X		X	
(2) M. Goodell	Board	Shrs BRC	X		46,000.	46,000.		X	X		X	
(3) L. Harvey	Presiden	Shrs BRC	X		46,000.	46,000.		X	X		X	
(4) M. Mikel	Board	Shrs BRC	X		46,000.	46,000.		X	X		X	
(5) N. Peterson	Secretar	Shrs BRC	X		46,000.	46,000.		X	X		X	
(6) W. Peterson	Chairmn	Shrs BRC	X		46,000.	46,000.		X	X		X	
(7)												
(8)												
(9)												
(10)												
Total						▶\$	276,000.					

Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of Assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2013

Business Transactions Involving Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) J. Raiser	Board member	111,427.	Contract-dvlpmt svcs		X
(2) Black Rock City LLC	35%+Bd owner	276,000.	Acquired - see below		X
(3) Black Rock City LLC	35%+Bd owner	120,000.	Tickets-see below		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Supplemental Information

The Board contracted with the Treasurer to provide development services. The Treasurer has provided this service to other organizations. The terms of the contract are the same as contracts typically negotiated by the Board with other organizational management consultants.

Burning Man Project acquired Black Rock City, LLC from its six LLC Members. See detailed disclosure on Federal Supplemental Information, Page 1.

Ticket sales fund raiser: Black Rock City LLC (BRC) gave Burning Man Project (BMP) the right to include as a gift for a contribution of \$650 or more to BMP a total of 300 tickets to the normally sold out Burning Man event. Face value of the Tickets was \$380 each. For each \$650+ ticket sold, BMP received \$250+ as a contribution. The contribution was the amount paid over the face value of \$380 plus outside ticket vendor service fee of \$20 (note - some donors chose to make a higher donation). This was done per a written fund raising agreement between BRC and BMP that complied with Cal. Govt. Code Section 12599 and applicable Federal and State laws. Unsold tickets were returned to BRC. BRC received no consideration other than the right to say it was contributing to BMP.

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No 1545-0047

2013

- ▶ Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Burning Man Project

45-2638273

Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art .				
2 Art – Historical treasures				
3 Art – Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities – Publicly traded				
10 Securities – Closely held stock				
11 Securities – Partnership, LLC, or trust interests	X	6	7,114,000.	Independ. appraisal
12 Securities – Miscellaneous				
13 Qualified conservation contribution – Historic structures				
14 Qualified conservation contribution – Other				
15 Real estate – Residential				
16 Real estate – Commercial				
17 Real estate – Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Food for receipt _____)	X		4,985.	Market value
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? b If 'Yes,' describe the arrangement in Part II		X
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? b If 'Yes,' describe in Part II		X
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2013

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

Name of the organization

Burning Man Project

Employer identification number

45-2638273

Program Accomplishments for Burning Man Project

In 2013, Burning Man Project Accomplishments included:

•Big Arts for Small Towns, which brought large-scale sculpture to rural areas

(a National Endowment for the Arts funded collaboration through the Black Rock Arts Foundation).

•Youth Educational Spacecraft (Y.E.S.) art program for 3,800 children at Boys & Girls Club, Maker Faire, Exploratorium, Burning Man, and the Learning Village of Downtown Project; heralded as a shining example of the S.T.E.M. to S.T.E.A.M. educational movement.

•Volunteer arts/culture programs with Artismobilus, Crucible, Black Rock Scouts, Earth Guardians, Earth Day, Glide, HeArt of Market, Everywhere pavilion Black Rock City, and Family Program of Downtown Project.

•A series of educational panels and workshops: Symposium on the Future of the Mid-Market District; the Ten Principles in the Classroom; Affordable Workspace for Artists; Urban Collaborations; community leadership training; Gifting; Collaborative Creativity & Collaborative Spaces; and Crowdsourcing.

•Acquired Black Rock City, LLC—producer of Burning Man event, which event has tremendous capacity to further Burning Man Project's mission. See detail on Fed Supp Info P. 1.

Revenue is from donations of \$106,999, program service fees of \$7,132 & event revenue of \$2,302.

Program Accomplishments - Burners Without Borders

Fiscal sponsor of Burners Without Borders (BWB): BWB promotes/facilitates global activities that support communities' inherent capacity to thrive in the face of challenges (be they economic, natural disaster, or social inequity) by encouraging innovative, grass roots initiatives and approaches to recovery.

Name of the organization

Burning Man Project

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BWB's major accomplishments in 2013 included:

•Hurricane Sandy relief efforts continued;

•Jakmel Artist Skills Training: Through an artist in residency program at the Jakmel Ekspresyon Community Center in Jakmel, Haiti, artists affiliated with BWB taught screen-printing and business management skills to marginalized artists, helping local artists to build livelihoods.

•Philippines Typhoon Relief: BWB volunteers were on the first relief plane into Tacloban, following the devastating typhoon. They set up command stations and a hospital to receive doctors and nurses.

Revenues are from donations of \$77,103.

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

Youth Education Spaceship (Y.E.S.) art program for 3,800 children at Boys and Girls Club, Maker Faire, Exploratorium, Burning Man, and the Learning Village of Downtown Project, heralded as a shining example of the S.T.E.M. to S.T.E.A.M. education movement in the Tenderloin and Bayview Neighborhoods and the Recology Recycling Plant for youth that gives them the time and space to create, build and then exhibit their work at leading art and science venues in the Bay Area and beyond. The program is sponsored by Black Rock Arts Foundation, The Crucible, the Exploratorium, Maker Faire, and the Burning Man Project. Children from the ages of 7 to 15 are given the opportunity to engage in a number of art mediums, from metal to mosaic work, mold making, glass fusion and glass blowing, photography, videography, sound-scape creation, robotics, environmentalism, education on ancient civilizations to outer space, space travel and astronomy. Their work is part of a "space ship" that was exhibited in public at The Crucible, Maker Faire, Exploratorium and Burning Man.

Name of the organization

Burning Man Project

Employer identification number

45-2638273

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

Board members Will Roger Peterson and Nanci O. Peterson are a married couple.

Board members Mercedes Martinez and Chris Weitz are a married couple.

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

Board members are provided an electronic "PDF" copy of the 990 for review and comment prior to the filing. The Form 990 was also reviewed by the non profit's legal counsel.

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

Inquiry as needed about potential conflicts of interest when new projects are approved by the Board. Each board member is obligated to report potential conflicts, per written Conflicts of Interest Policy.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO, Top Management

Before 2014 there was no CEO or Executive Director. The Board's Senior Executive Committee, all volunteers, managed the organization during 2013, the Organization's third year of operation. The Board has a written Board Approval of Compensation Policy that includes a requirement of comparable compensation, and will apply that policy when CEO and Top Management are hired.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

None of the employees have sufficient compensation to meet the definition of "key employee." The Board has a written Board Approval of Compensation Policy under which it determines comparable compensation.

The board member who serves as Treasurer was retained under an independent contractor agreement to provide development and public relations services. This contract is separate from the duties of Treasurer, and has been negotiated with terms typical to other consulting contracts with unrelated individuals. Her compensation is below that set for "key employees" and is disclosed on Page 7 of the

Name of the organization

Employer identification number

Burning Man Project

45-2638273

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees (continued)

Form 990, and Schedule L, Page 2.

The board of directors underwent a thorough process, using its established Board Approval of Compensation and Conflicts of Interest Policy to determine whether or not fees charged by its Treasurer for consulting services were fair and appropriate.

This process included the review of a nonprofit salary survey for comparability data and the Treasurer recused herself from the process.

Form 990, Part VI, Line 18 - Explanation of Other Means Forms Available For Public Inspection

Filing Form RRF-1 with California Attorney General Registry of Charitable Trusts will result in their posting Form 990 on line through the Guidestar website.

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

Copies of the Organizational Documents can be obtained by request from the offices of the Burning Man Project.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990. ▶ See separate instructions.
- ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

Burning Man Project

Employer identification number

45-2638273

Identification of Disregarded Entities Complete if the organization answered 'Yes' on 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) -----					

Identification of Related Tax-Exempt Organizations Complete if the organization answered 'Yes' on 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) -----							
(2) -----							
(3) -----							
(4) -----							

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered 'Yes' on 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
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered 'Yes' on 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?	
								Yes	No
(1) Black Rock City LLC 660 Alabama Street 4th Floor San Francisco, CA 94110 94-3319618	Arts, cultural, civic events	NV	N/A	LLC (corp)	0.	7,390,000.	100.00		X
(2) -----									
(3) -----									

Transactions With Related Organizations Complete if the organization answered 'Yes' on 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.
 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?

	Yes	No
1 Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
a Gift, grant, or capital contribution to related organization(s)		X
b Gift, grant, or capital contribution from related organization(s)	X	
c Loans or loan guarantees to or for related organization(s)		X
d Loans or loan guarantees by related organization(s)		X
e Dividends from related organization(s)		X
f Sale of assets to related organization(s)		X
g Purchase of assets from related organization(s)		X
h Exchange of assets with related organization(s)		X
i Lease of facilities, equipment, or other assets to related organization(s)		X
j Lease of facilities, equipment, or other assets from related organization(s)		X
k Performance of services or membership or fundraising solicitations for related organization(s)		X
l Performance of services or membership or fundraising solicitations by related organization(s)		X
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
n Sharing of paid employees with related organization(s)		X
o Reimbursement paid to related organization(s) for expenses		X
p Reimbursement paid by related organization(s) for expenses	X	
q Other transfer of cash or property to related organization(s)		X
r Other transfer of cash or property from related organization(s)		X
s		X

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) Black Rock City LLC	c	120,650	Cash donations
(2) Black Rock City LLC	p	120,000	Tix price+svc
(3)			
(4)			
(5)			
(6)			

Unrelated Organizations Taxable as a Partnership Complete if the organization answered 'Yes' on 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, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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
				Yes	No			Yes	No		Yes	No	
(1) -----													
(2) -----													
(3) -----													
(4) -----													
(5) -----													
(6) -----													
(7) -----													
(8) -----													

Client BURNINGM

Burning Man Project

45-2638273

Acquisition on December 31, 2013, of Subsidiary Organization Black Rock City, LLC ("BRC").

By unanimous vote of the disinterested directors of the Board of Burning Man Project ("BMP") on December 27, 2013, BMP acquired 100% of the ownership shares of BRC from its six owners (the "LLC Members"), each of whom owned an equal one-sixth interest in BRC. It was a share purchase, not an asset purchase.

BRC produces the Burning Man event in Nevada. The acquisition included all of the assets and liabilities of BRC as of December 31, 2013 ("Closing Date"), including the right to produce and operate the Burning Man event, the right to receive all of its future income, substantial cash reserves, its global network of contacts and relationships, and ownership of BRC's wholly owned subsidiary BRC Holdings, LLC, which owns Nevada real estate related to production of the Burning Man event. That real estate was appraised by a different independent real estate appraiser in a Rule 170 qualified appraisal.

Purchase Price and In-Kind Contribution of Share Value

The fair market value of each one-sixth ownership interest in BRC was valued as of September 30, 2013, in an independent Rule 170 qualified business appraisal at \$809,000 (Eight Hundred and Nine Thousand dollars), representing a total valuation of 100% of BRC at \$4,854,000 (Four Million Eight Hundred Fifty Four Thousand Dollars), after applying discounts for fractional interests (lack of control and marketability).

BMP agreed to pay a deeply discounted total price of \$46,000 (Forty Six Thousand Dollars) for each of the six LLC Members' one-sixth share of BRC. The total Purchase Price BMP agreed to pay for BRC was \$276,000.00 (Two Hundred and Seventy-Six Thousand Dollars).

Each LLC Member donated the remaining fair market value of their shares to the Burning Man Project nonprofit on December 31, 2013. Each Seller's individual deduction (not contribution) was at the discounted valuation or below.

A second independent Rule 170 qualified business valuation was done after the Closing for January 1, 2014, when BMP owned 100% of the shares of BRC. At that moment, there was no applicable discount, and BRC was valued at \$7,390,000 (Seven Million Three Hundred Ninety Thousand dollars) (less than 1% different than the September valuation).

Under GAAP, BMP must recognize on this return the contributions of shares at the fair market value on the date the contributions were received. FASB 958-605-30. Thus, each LLC Member's in-kind donation of shares is valued on this return at \$1,242,667 less the \$46,000 each is owed for their shares under the discounted Purchase Price, leaving a net contribution shown on the return of \$1,185,667. These in-kind contributions are listed on Schedule B of this Form 990 by name from each the six LLC Members:

Harley K. Dubois
Marian Goodell
Larry Harvey
Michael Mikel
Nanci O. Peterson
Will Roger Peterson

BRC is now a wholly owned subsidiary of Burning Man Project.

Additional material terms:

BMP's purchase of BRC included a separate exclusive license to use and sub-license the Burning Man trademarks for an annual licensing fee of \$75,000 (Seventy-five thousand dollars) to be paid by BMP to the trademarks' owner, Decommodification, LLC.

If BMP defaults on payment of any of the Purchase Price, the Sellers may not foreclose upon the sale of BRC to BMP, its assets after the Closing Date then being irrevocably dedicated to nonprofit purposes. Their only recourse in the event of default shall be to monetary damages. Their contributions to BMP of the value of their shares was irrevocable.

BMP agreed to employ five of the Sellers after the close starting in 2014, for services to be rendered to BMP at compensation that the board determined, in accord with its Board Approval of Compensation policy, was reasonable based upon two different surveys of compensation for similar positions in similarly situated Northern California arts nonprofits. One seller remained employed by BRC, also at compensation for services rendered determined using the same method. As part of the transaction, BRC amended its governance documents, including its Articles of Organization, to irrevocably dedicate its assets to nonprofit purposes and to become a wholly owned subsidiary of BMP.

The stock purchase and related transactions were approved by the BMP Board of Directors unanimously, excluding the Sellers, whom were recused from voting under BMP's written Conflict of Interest policy. The transactions were discussed extensively, upon extensive due diligence, and the BMP board was represented in the transaction by a Transition Committee comprised of three disinterested directors. The BMP board met several times without the sellers present, and with independent counsel who did not represent any of the Sellers or BRC. The transactions were made with the advice and upon the counsel of two qualified nonprofit lawyers from different firms, and were heavily negotiated and changed pursuant to such negotiations. The BMP board also received an opinion letter from counsel and its tax advisors.

Client BURNINGM

Burning Man Project

45-2638273

Balance Sheet
Temporarily restricted

BMP Temporarily Restricted Net Assets	\$	5,758.
BWB Temporarily Restricted Net Assets		58,358.
Total	\$	<u>64,116.</u>

Support Information (Sch A, II & III)
Gifts, grants & contributions received

Total contributions and grants.	\$	7,845,655.
Less unusual grants=share value contrib by BRC LLC owners		-7,114,000.
Total	\$	<u>731,655.</u>

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

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

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

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

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

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

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

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions Burning Man Project	Employer identification number (EIN) or
	Number, street, and room or suite number. If a P O box, see instructions 660 Alabama Street, 4th Floor	Social security number (SSN)
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions San Francisco, CA 94110	

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

01

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

- The books are in the care of ▶ Jennifer Raiser -----

Telephone No ▶ 415-865-3800 ----- Fax No. ▶ -----

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 2014, to file the exempt organization return for the organization named above.
The extension is for the organization's return for:

- ▶ calendar year 2013 or
- ▶ tax year beginning _____, 20____, and ending _____, 20____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
3b If this application is for Forms 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.	3b	\$	0.
3c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

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

Enter filer's identifying number, see instructions

Type or print <small>File by the extended due date for filing your return. See instructions</small>	Name of exempt organization or other filer, see instructions Burning Man Project	Employer identification number (EIN) or 45-2638273
	Number, street, and room or suite number. If a P.O. box, see instructions A.L. Nella and Company, LLP 1390 Market St., Suite 1004	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions San Francisco, CA 94102	

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

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

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

- The books are in care of ▶ Jennifer Raiser
Telephone No ▶ 415-865-3800 Fax No ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until 11/15, 2014
- For calendar year 2013, or other tax year beginning _____, 20____, and ending _____, 20____
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- State in detail why you need the extension Taxpayer respectfully requests additional time to gather information necessary to file a complete and accurate tax return.

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a \$
b If this application is for Forms 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 \$
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c \$

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 ▶ David W Anderson CPA ▶ Date ▶ May 30, 2014

MAILED CERTIFIED 5/29/14