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Revenue Procedure 2014-11, Retroactive Reinstatement

Form **990-EZ**

**Short Form**  
**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A For the 2013 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

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

**C Name of organization**  
**The Sequoians, Inc**

**D Employer identification number**  
**94-6104460**

**E Telephone number**  
**510-852-0194**

**F Group Exemption Number** ▶

**G Accounting Method:**  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

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

**I Website:** ▶ <https://sequoians.com/>

**J Tax-exempt status** (check only one) —  501(c)(3)  501(c) ( 7 ) ◀ (insert no )  4947(a)(1) or  527

**K Form of organization:**  Corporation  Trust  Association  Other \_\_\_\_\_

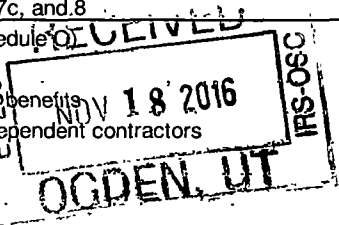
**L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.** ▶ \$ **128,728**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	2,140
	2	Program service revenue including government fees and contracts	2	36,315
	3	Membership dues and assessments	3	90,273
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c	Less direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	128,728	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	60
	14	Occupancy, rent, utilities, and maintenance	14	91,396
	15	Printing, publications, postage, and shipping	15	323
	16	Other expenses (describe in Schedule O)	16	48,925
17	<b>Total expenses.</b> Add lines 10 through 16	17	140,704	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-11,976
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	359,634
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-1,883
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	345,775

See Statement



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For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

68 13

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

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	48,799	22	56,262
23 Land and buildings	236,773	23	228,574
24 Other assets (describe in Schedule O)	74,062	24	61,032
25 Total assets	359,634	25	345,868
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	359,634	27	345,868

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

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

What is the organization's primary exempt purpose?

See Schedule O

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

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

28 See Schedule O

(Grants\$ ) If this amount includes foreign grants, check here  28a **132,878**

29

(Grants\$ ) If this amount includes foreign grants, check here  29a

30

(Grants\$ ) If this amount includes foreign grants, check here  30a

31 Other program services (describe in Schedule O)

(Grants\$ ) If this amount includes foreign grants, check here  31a

32 Total program service expenses (add lines 28a through 31a)  32 **132,878**

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
William Hendricks President	15.00	0	0	0
Milton Fabert Vice President	5.00	0	0	0
Sondra Yellen Secretary	5.00	0	0	0
Beverly Axelrad Treasurer	15.00	0	0	0
Jeanette Bergmann Rules	15.00	0	0	0
David Ross Membrship	5.00	0	0	0
Rob Phillips Legal	5.00	0	0	0
Harriet Neely Social	5.00	0	0	0
David Twomey Grounds	5.00	0	0	0

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

		Yes	No
<b>33</b>	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<b>X</b>
<b>34</b>	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		<b>X</b>
<b>35a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	<b>X</b>	
<b>b</b>	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	<b>X</b>	
<b>c</b>	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>36</b>	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<b>X</b>
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions <b>▶</b> <b>37a</b> _____		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?		<b>X</b>
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<b>X</b>
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b> _____		
<b>39</b>	Section 501(c)(7) organizations. Enter: Please see Facts & Circumstances Statement		
<b>a</b>	Initiation fees and capital contributions included on line 9 <b>39a</b> <b>755</b>		
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities <b>39b</b> <b>27,991</b>		
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <b>▶</b> _____; section 4912 <b>▶</b> _____; section 4955 <b>▶</b> _____		
<b>b</b>	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
<b>c</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>▶</b> _____		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <b>▶</b> _____		
<b>e</b>	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<b>X</b>
<b>41</b>	List the states with which a copy of this return is filed <b>▶</b> <b>None</b>		
<b>42a</b>	The organization's books are in care of <b>▶</b> <b>Jeanette Bergmann</b> Telephone no <b>▶</b> <b>510-852-0194</b> <b>10200 Cull Canyon Road</b> Located at <b>▶</b> <b>Castro Valley</b> <b>CA</b> ZIP + 4 <b>▶</b> <b>94552</b>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: <b>▶</b> _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		<b>X</b>
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country <b>▶</b> _____		<b>X</b>
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> — Check here and enter the amount of tax-exempt interest received or accrued during the tax year <b>▶</b> <b>43</b> _____ <input type="checkbox"/>		
<b>44a</b>	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
<b>b</b>	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
<b>c</b>	Did the organization receive any payments for indoor tanning services during the year?		<b>X</b>
<b>d</b>	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
<b>45a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>45b</b>	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		<b>X</b>

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

	Yes	No
46		X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

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

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

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

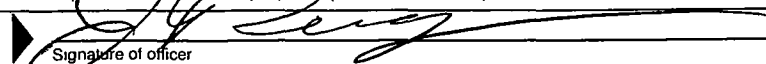
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation


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

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

Yes  No

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

Sign Here:  Date: 11/15/2016  
 Signature of officer: **Jeanette Bergman**, Director  
 Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name: **Marjorie Williams-Jones**  
 Preparer's signature:   
 Date: 11/15/16  
 Check  if self-employed  
 PTIN: P00564614  
 Firm's name: **MarjTax Incorporated**  
 Firm's address: **3542 Fruitvale Ave, Oakland, CA 94602-2327**  
 Firm's EIN: **45-4570537**  
 Phone no: **510-482-6204**

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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

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

**2013**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

**Open to Public Inspection**

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

Name of the organization

Employer identification number

**The Sequoians, Inc**

**94-6104460**

**Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
<b>Expenses</b>	
Advertising	\$ 937
Office Expense	\$ 1,313
ASCAP	\$ 229
Website	\$ 497
Telephone	\$ 1,203
Internet Access	\$ 1,583
Social Events Expenses	\$ 7,883
Christmas Bonuses	\$ 300
Chamber Mixer	\$ 392
Chamber Dues	\$ 285
Bank Fees	\$ 15
Credit Card Discounts	\$ 570
AANR Interest Charges	\$ 3,513
General Insurance	\$ 7,766
Property Taxes	\$ 1,770
CA FTB	\$ 20
Non-investment Depreciation	\$ 20,649
<b>Total</b>	<b>\$ 48,925</b>

**Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

Description	Amount
Depreciation Correction	\$ -1,883

Name of the organization

**The Sequoians, Inc**

Employer identification number

**94-6104460**

**Form 990-EZ, Part II, Line 24 - Other Assets**

Description	Beg. of Year	End of Year
AR	\$ -1,301	\$ 0
Other Notes and Loans	\$ 1,301	\$ 0
Facilities	\$ 113,157	\$ 113,157
Less Accumulated Depreciation	\$ 39,095	\$ 52,125
<b>Total</b>	<b>\$ 74,062</b>	<b>\$ 61,032</b>

**Form 990-EZ, Part III - Primary Exempt Purpose**

Formed as a non-profit in 1947, the purpose for which this corporation is formed is to provide an appropriate setting that is safe and secure for its members to engage in social nude recreation. Its principal activity has always been, continues to be, and is planned to always remain operating and maintaining an 80 acre secluded beautiful oak, bay and madrone foothill park and forest with recreational and social facilities where members, prospective members and guests can safely practice nudism out of the public view

**Form 990-EZ, Part III, Line 28 - First Accomplishment**

The Sequoians is a cooperative corporation operated by its members. Its 80 acres provides activities that include sunbathing, swimming, hot tubbing, paddle tennis, horseshoes, and six hiking trails with varied terrain. There is a large redwood deck and also a large lawn area with a lanai for those who prefer grass and shade for sunbathing. Travel trailer sites and overnight tent sites are available to members for camping. The Recreation Hall that has a billiards table, TV lounge area, game area, band stage and

Schedule O (Form 990 or 990-EZ) (2013)

Page 2

Name of the organization

The Sequoians, Inc

Employer identification number

94-6104460

community kitchen. Outside the Recreation Hall the Club provides picnic tables and BBQ grills.

Organized social and recreational activities include potluck dinners, theme parties, concerts, chili cook-offs, water volleyball games, and guided hikes. Themed parties include Kentucky Derby Day, Monte Carlo Night, Halloween Ball, New Year's Eve, Thanksgiving, Winter Holiday, Birthday parties, and other created themes that members come up with. From time to time the Club will provide a live band to perform in the afternoon on the lawn or in the Recreation Hall in the evening.

Form 990-EZ, Part V - Additional Information

See Facts & Circumstances Statment attached