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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

2015

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.

A For the 2015 calendar year, or tax year beginning _____, and ending _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

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

Number and street (or P O box, if mail is not delivered to street address) Room/suite
10200 Cull Canyon Road

City or town, state or province, country, and ZIP or foreign postal code
Castro Valley CA 94552

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)

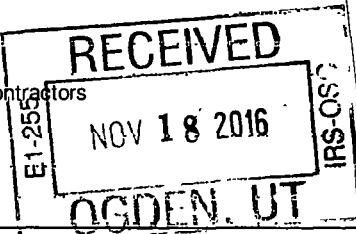
I Website: **https://sequoians.com/**

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. ▶ \$ **139,213**

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 <input checked="" type="checkbox"/>	
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	13,819
	2 Program service revenue including government fees and contracts	2	26,313
	3 Membership dues and assessments	3	99,081
	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 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	139,213	
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	19,409
	13 Professional fees and other payments to independent contractors	13	6,195
	14 Occupancy, rent, utilities, and maintenance	14	54,230
	15 Printing, publications, postage, and shipping	15	437
	16 Other expenses (describe in Schedule O)	16	39,877
	17 Total expenses. Add lines 10 through 16	17	120,148
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	19,065	
Net Assets	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	353,611
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	579
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	373,255



For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2015)

p p

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	84,656	22	113,737
23 Land and buildings	218,527	23	213,918
24 Other assets (describe in Schedule O)	50,431	24	45,600
25 Total assets	353,614	25	373,255
26 Total liabilities (describe in Schedule O)	3	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	353,611	27	373,255

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, optional for others.)

28 See Schedule O

(Grants \$) If this amount includes foreign grants, check here 28a 103,007

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) 32 103,007

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	5.00	0	0	0
Jeanette Bergmann Vice President	5.00	0	0	0
Lance Borde Secretary	5.00	0	0	0
Beverly Axelrad Treasurer	5.00	0	0	0
Harriet Neely Rules	5.00	0	0	0
Greg Stenson Membership	5.00	0	0	0
Bob Nichelini Legal	5.00	0	0	0
JoAnn Keesee Social	5.00	0	0	0
Chuck Shipman 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
33	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		X
34	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)		X
35a	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)?	X	
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	X	
35c	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		X
36	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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		X
38a	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?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter: Please see Facts & Circumstances Statement		
a	Initiation fees and capital contributions included on line 9 39a		814
b	Gross receipts, included on line 9, for public use of club facilities 39b		37,601
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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		
40b			
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	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		X
40e			
41	List the states with which a copy of this return is filed ▶ None		
42a	The organization's books are in care of ▶ Jeanette Bergmann Telephone no ▶ 510-852-0194 10200 Cull Canyon Road Located at ▶ Castro Valley CA ZIP + 4 ▶ 94552		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
42b			X
c	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: ▶ _____		
42c			X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 <input type="checkbox"/>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
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		X
c	Did the organization receive any payments for indoor tanning services during the year?		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
44d			
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)		
45b			X

		Yes	No
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	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

		Yes	No
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	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b If "Yes," was the related organization a section 527 organization?	49b		

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 must attach a completed Schedule A ▶ Yes No

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

Sign Here	 Signature of officer Jeanette Bergmann Type or print name and title	Date 11/15/2016	
Paid Preparer Use Only	Print/Type preparer's name Marjorie Williams-Jones	Preparer's signature  Marjorie Williams-Jones	Date 11/15/16
		Check <input checked="" type="checkbox"/> if self-employed	PTIN P00564614
Firm's name ▶ MarjTax Incorporated		Firm's EIN ▶ 45-4570537	
Firm's address ▶ 3542 Fruitvale Ave Oakland, CA 94602-2327		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.

2015

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

Name of the organization

Employer identification number

The Sequoians, Inc

94-6104460

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

Description	Amount
Expenses	
Advertising	\$ 125
Merchandise for Resale	\$ 14
Office Expense	\$ 1,953
Misc Expense	\$ 610
Prior Year Expense	\$ 690
ASCAP	\$ 229
Website	\$ 260
Telephone	\$ 1,516
Internet Access	\$ 1,562
Social Events Expenses	\$ 10,364
Meet up membership	\$ 90
Chamber Dues	\$ 300
Bank Fees	\$ 30
Credit Card Discounts	\$ 822
AANR Interest Charges	\$ 3,670
General Insurance	\$ 5,315
Property Taxes	\$ 1,804
CA FTB	\$ 20
IRS Tax	\$ 332
Other Tax + Govt Fees	\$ 67
Refunds Dues/Fees	\$ 85
Non-investment Depreciation	\$ 10,019

Name of the organization

Employer identification number

The Sequoians, Inc

94-6104460

Total \$ 39,877

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

Description	Amount
Depreciation Correction	\$ 579

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

Description	Beg. of Year	End of Year
Facilities	\$ 113,157	\$ 113,157
Less Accumulated Depreciation	\$ 62,726	\$ 67,557
Total	\$ 50,431	\$ 45,600

Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
rounding	\$ 3	\$ 0

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

Name of the organization

Employer identification number

The Sequoians, Inc**94-6104460**

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 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

The Sequoians Facts and Circumstances Statement
2015

Under governing case law, where the percentage of gross receipts of a social club exempt under 501(c)(7) of the Internal Revenue Code exceeds the threshold amounts, the Internal Revenue Service must look at the facts and circumstances to determine whether the club can retain its exemption.

Pittsburgh Press Club v. U.S., 536 F.2d 572 (1976); 579 F.2d 751; and 615

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F.2d 600 (1980). In particular, the club must show that substantially all of its activities are for pleasure, recreation, and other nonprofitable purposes, as opposed to business purposes. The Sequoians (or the Club) clearly meets this standard based on the facts below:

The Sequoians is a small California nudist club incorporated in 1947. It is a membership organization, organized and operated for the pleasure and recreation of its members. All members, guests, and visitors to the Club share an interest in social nudism. The Club owns and operates approximately 80 acres of land and club facilities to practice social nudism in a private, respectful, and friendly environment. Under the terms of the Club's Policies and Procedures, the Club may deny admittance to individuals not conforming to Club rules.

Members make up substantially all of the use of the Club grounds and facilities. In 2014, there were 119 full members of the club, with 10 new members joining that year. Full members have voting rights, access to Club grounds and facilities year-round, and eligibility to lease an on-site residence or a trailer or campsite. Full members access to the Club is unlimited and not subject to gate fees. There are seven full-time residences on the property, two of which are approved duplexes, and two full-time trailer sites, all occupied year-round by Club members. In addition, the Club has twenty-nine recreational vehicle sites and twenty-five designated campsites for use exclusively by members. Many members camp on the grounds for extended periods during the summertime.

Both resident and non-resident members make significant use of the Club

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year round. The Club includes a recreation hall and community kitchen, a swimming pool and hot tubs, outdoor barbeques, music stage, fire pit, and paved sports court. Members host social events almost every week from April through October, such as Saturday potlucks, chili cook-offs, jam sessions on the lawn and barbeques. Given limited options to practice of social nudism in the Bay Area, members make frequent use of the grounds and facilities for relaxation and hiking throughout the year.

Members have collective responsibility for the ongoing management, maintenance, and operation of the Club, its facilities, and grounds. The volunteer Board is responsible for general management of the Club, including daily operations, membership coordination, finance, records, rules, social events, and grounds maintenance. Board members also serve as "officer of the day" and represent the Club administration for anyone on the Club grounds.

All full members of the Club, regardless of Board membership, are subject to an annual work pledge of 20 hours or \$200. Members fulfill the work pledge through such projects as grounds work, office duty and website maintenance.

Members are responsible for cleaning up after their use of the grounds, recreational hall, community kitchen, or other facilities. Many members also donate use of equipment or machinery they own or particular expertise, such as web development, for the benefit of the Club.

In 2015, the Sequoians provided limited access to club grounds and facilities to "Seasonal Associate Members" (SAMs). SAMs paid annual dues of

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\$10 as well as day fee entries of \$25 (single) and \$35 (couple). All SAMs had to submit a registration card for approval by the office manager prior to admittance. SAM membership could be revoked by the Board without appeal.

The primary intent of permitting limited use by SAMs was to evaluate prospective members and for prospective members to evaluate the Club and social nudism as a practice. All visitors to the Club, members or nonmembers, must be nude per Club rules, and full members have an interest in extending membership only to those individuals who are comfortable and respectful of the practice. The Club limited access by SAMs to the common grounds (overnight camping was not allowed) and to the months from April through October. This access and opportunity allowed the Club to retain its full membership numbers at around 100 - 120 full members, with approximately 10-15 new full members coming on each year from 2014 to 2016.

Despite nonmember use, full members continued to constitute the core users of the Club. Many prospective members came once or twice and decided not to continue participation in the Club's social nudity practices. Of the number of nonmembers that visited the Club in 2015, almost 40% visited only once over the course of 2012 to 2015 and over 50% only visited twice.

Although 26% of gross receipts came from public revenue, the total gross receipts amount does not include the amount of services and other contributions that full members have made to the Club. As mentioned, members make up the unpaid Board and the vast majority of the staff of the Club and loan equipment and expertise to the Club on a regular basis. Were the value of these services included as gross receipts, the public revenue

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percentage would decrease significantly.

Finally, the Club is committed to compliance with the rules governing section 501(c)(7) organizations. It is a member run organization with limited staff and an all-volunteer Board often having full-time professional jobs elsewhere. It has a limited budget for professional counsel. From 2012 to 2016, it believed that it was in compliance with 501(c)(7) rules. However, when in 2016, it learned that its prior practice could possibly jeopardize its exemption under section 501(c)(7), it took immediate action to amend the bylaws and policies and procedures to reduce use of the facilities by the nonmembers. It has also retained counsel and an enrolled agent to assist in ensuring that future years nonmember income will remain within safe harbor levels.