

Form **990-EZ**
 Department of the Treasury
 Internal Revenue Service

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)

▶ **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.**

OMB No 1545-1150
2016
Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 01-01-2016, and ending 12-31-2016

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

C Name of organization
 THE SEQUOIAN 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) 582-0194

F Group Exemption Number ▶

G Accounting Method Cash Accrual Other (specify) ▶ _____

I Website: ▶ [HTTPS://SEQUOIANSCOM/](https://sequoians.com/)

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

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

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 ▶ \$ 143,581

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		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1		10	Grants and similar amounts paid (list in Schedule O)	10	3,560
2	Program service revenue including government fees and contracts	2	28,251	11	Benefits paid to or for members	11	
3	Membership dues and assessments	3	115,330	12	Salaries, other compensation, and employee benefits	12	12,964
4	Investment income	4		13	Professional fees and other payments to independent contractors	13	13,302
5a	Gross amount from sale of assets other than inventory	5a		14	Occupancy, rent, utilities, and maintenance	14	71,539
b	Less cost or other basis and sales expenses	5b		15	Printing, publications, postage, and shipping	15	457
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		16	Other expenses (describe in Schedule O)	16	55,578
6	Gaming and fundraising events			17	Total expenses. Add lines 10 through 16	17	157,400
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-13,819
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		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	373,255
c	Less direct expenses from gaming and fundraising events	6c		20	Other changes in net assets or fund balances (explain in Schedule O)	20	-582
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		21	Net assets or fund balances at end of year Combine lines 18 through 20	21	358,854
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	143,581				

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	113,737	22	107,193
23 Land and buildings	213,918	23	205,715
24 Other assets (describe in Schedule O)	45,600	24	45,946
25 Total assets	373,255	25	358,854
26 Total liabilities (describe in Schedule O).		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	373,255	27	358,854

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?
 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

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 Additional Data Table

(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)	If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)		32	121,440

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		
LANCE BORDE VICE PRESIDE	5 00	0		
ROBBIE PHILLIPS SECRETARY	5 00	0		
JEANETTE BERGMANN TREASURER	15 00	0		
HARRIET NEELY RULES	5 00	0		
KAELEEN COSTA MEMBERSHIP	5 00	0		
BOB NICHELINI LEGAL	5 00	0		
JOANN KEESEE SOCIAL	5 00	0		
CHUCK SHIPMAN GROUNDS	5 00	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		No
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)		No
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)?	Yes	
35b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	Yes	
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		No
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		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a _____		
37b	Did the organization file Form 1120-POL for this year?		No
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?		No
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
39	Section 501(c)(7) organizations Enter		
39a	Initiation fees and capital contributions included on line 9		1,106
39b	Gross receipts, included on line 9, for public use of club facilities		23,521
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
40b	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		
40c	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 ▶ _____		
40d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
40e	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		No
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ JEANETTE BERGMANN Telephone no ▶ (510) 582-0194 Located at ▶ 10112 CULL CANYON ROAD CASTRO VALLEY, CA ZIP + 4 ▶ 94552		
42b	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 ▶ _____	Yes	No
42c	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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 ▶ _____		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
44c	Did the organization receive any payments for indoor tanning services during the year?		No
44d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
45b	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)		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 No

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 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

Table with 5 columns: (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 "

Table with 3 columns: (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 2017-11-13 Date JEANETTE BERGMANN TREASURER Type or print name and title

Paid Preparer Use Only Print/Type preparer's name MARJORIE WILLIAMS-JONES Preparer's signature Date 2017-11-13 Check [X] if self-employed PTIN P00564614 Firm's name MARJTAX INCORPORATED Firm's EIN 45-4570537 Firm's address 3542 FRUITVALE AVE OAKLAND, CA 946022327 Phone no (510) 482-6204

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

Additional Data

Software ID:
Software Version:
EIN: 94-6104460
Name: THE SEQUOIANS INC

Form 990EZ, Part III - Statement of Program Service Accomplishments

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.)	
<p>28 THE SEQUOIANS IS A COOPERATIVE CORPORATION OPERATED BY ITS MEMBERS ITS 80 ACRES PROVIDES ACTIVITIES THAT INCLUDE SUNBATHING, SWIMMING, HOT TUBBING, PADDLE TENNIS, HORSESHOE, AND SIX HIKING TRAILS WITH VARIED TERRAIN THERE IS A LARGE REDWOOD DECK AND 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 TO LEASE 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 LUAU, 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</p> <p>(Grants \$)</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	28a	121,440

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
THE SEQUOIAN INC

Employer identification number

94-6104460

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10	AANR-WEST 3,560 1703 N MAIN STREET KISSIMMEE FL 34744

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES OFFICE EXPENSE 294 MISC EXPENSE 553 OFFICE SUPPLIES 1,034 OFFICE EQUIPMENT 598 SOFTWARE RENTAL 80 ASCAP 286 WEBSITE 1,459 TELEPHONE 1,955 INTERNET ACCESS 1,562 SOCIAL EVENTS EXPENSES 9,899 MEET UP MEMBERSHIP 90 CHAMBER DUES 300 BANK FEES 295 CREDIT CARD DISCOUNTS 1,145 GENERAL INSURANCE 5,095 PROPERTY TAXES 958 CA FTB 6,464 BAD DEBT EXPENSE 3,228 IRS TAX 9,640 OTHER TAX + GOVT FEES 19 REFUNDS DUES/FEES 93 PRIOR YEAR ADJUSTMENT 69 NON-INVESTMENT DEPRECIATION 10,462 TOTAL 55,578

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 20	DEPRECIATION CORRECTION -582

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	ACCOUNTS RECEIVABLE 0 8 FACILITIES 113,157 116,336 LESS ACCUMULATED DEPRECIATION 67,557 70,398 TOTAL 45,600 45,946

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III, LINE 28	THE SEQUOIANS IS A COOPERATIVE CORPORATION OPERATED BY ITS MEMBERS ITS 80 ACRES PROVIDES ACTIVITIES THAT INCLUDE SUNBATHING, SWIMMING, HOT TUBBING, PADDLE TENNIS, HORSESHOE, AND SIX HIKING TRAILS WITH VARIED TERRAIN THERE IS A LARGE REDWOOD DECK AND 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 TO LEASE 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 LUAU, 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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART V	<p>THE SEQUOIAS FACTS AND CIRCUMSTANCES STATEMENT 2016 UNDER GOVERNING CASE LAW, WHERE THE PERCENTAGE OF GROSS RECEIPTS OF A SOCIAL CLUB EXEMPT UNDER SECTION 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 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 SEQUOIAS (OR THE CLUB) CLEARLY MEETS THIS STANDARD BASED ON THE FACTS BELOW. THE SEQUOIAS 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 YEAR-ROUND. THE CLUB INCLUDES A RECREATION HALL AND COMMUNITY KITCHEN, A SWIMMING POOL AND HOT TUB, 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" ON THE WEEKENDS AND HOLIDAYS FROM APRIL THROUGH OCTOBER AND REPRESENT THE CLUB.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART V	<p>UB 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 2016 THROUGH JUNE 30, 2016, THE SEQUOIANS PROVIDED LIMITED ACCESS TO CLUB GROUNDS AND FACILITIES TO "SEASONAL ASSOCIATE MEMBERS" (SAMS) SAMS PAID ANNUAL DUES OF \$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 NORMS AS A PRACTICE ALL VISITORS TO THE CLUB, MEMBERS OR NON-MEMBERS, 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 85-100 FULL MEMBERS, WITH APPROXIMATELY 10-15 NEW FULL MEMBERS COMING ON EACH YEAR FROM 2014 TO 2016 AS OF JULY 1, 2016, THE CLUB ELIMINATED SAM MEMBERSHIPS AND ADDED AN ASSOCIATE MEMBER CATEGORY WITH NEW RULES FOR MEMBERSHIP A NON-AANR (AMERICAN ASSOCIATION OF NUDE RECREATION) VISITOR COULD VISIT THE CLUB 3 TIMES IN A LIFETIME BEFORE DECIDING WHETHER THEY WISH TO BECOME A MEMBER OF SEQUOIANS OR THEY WOULD NOT BE ABLE TO VISIT SEQUOIANS AGAIN AN AANR MEMBER WHO DOES NOT JOIN AS A SEQUOIANS MEMBER MAY VISIT UP TO 4 TIMES A YEAR (SEQUOIANS HAS A CHARTER WITH AANR THAT STATES SEQUOIANS MUST ALLOW AANR MEMBER VISITORS IN THE CLUB IN ORDER FOR SEQUOIANS TO MAINTAIN ITS CHARTER STATUS WITH AANR) THE 3 VISITS FOR NON-AANR MEMBERS ALLOWED THE OPPORTUNITY FOR THEM TO SEE IF THEY LIKE SEQUOIANS, WHILE AT THE SAME TIME, SEQUOIANS' MEMBERS HAD THE OPPORTUNITY TO SEE IF A VISITOR WAS A GOOD FIT FOR MEMBERSHIP IF THE VISITOR DESIRED TO APPLY FOR MEMBERSHIP, THEY COMPLETE AN APPLICATION THAT INCLUDES WRITTEN STATEMENTS ON THE APPLICATION BY 4 CURRENT FULL MEMBERS THAT SUPPORT THE APPLICANT'S WISH TO BECOME A MEMBER THE APPLICANT HAS AN OPTION OF TWO MEMBERSHIPS, FULL MEMBER OR ASSOCIATE MEMBER FULL MEMBERS MAY VISIT THE CLUB 24/7 AND THEY HAVE VOTING RIGHTS AND MAY LEASE SITES ASSOCIATE MEMBERS ARE LIMITED TO VISITING THE CLUB FROM APRIL THROUGH OCTOBER EACH YEAR ON WEEKENDS AND HOLIDAYS WHEN THE CLUB IS OPEN TO PROSPECTIVE MEMBERS, AANR MEMBERS AND AS</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART V	<p>SOCIATE MEMBERS ONCE A MEMBERSHIP APPLICATION IS COMPLETED, THE BOARD VOTES AT THE FOLLOWING BOARD MEETING, WITH APPLICANT PRESENT, AS TO WHETHER THE APPLICANT SHOULD BE ACCEPTED OR DECLINED MEMBERSHIP THIS APPLICANT PROCESS APPLIES TO BOTH ASSOCIATE MEMBERSHIP AND FULL MEMBERSHIP AS OF END OF SEASON, 10/31/2016, SEQUOIANAS HAD 12 ASSOCIATE MEMBERS AS OF 12/31/2016, SEQUOIANAS HAS 101 FULL MEMBERS 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 ALTHOUGH 16.5% OF GROSS RECEIPTS CAME FROM PUBLIC REVENUE (PROSPECTIVE MEMBERS AND AANR MEMBERS AND APPLICATION FEES), 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 EXPENSE TO THE CLUB ON A REGULAR BASIS WERE THE VALUE OF THESE SERVICES INCLUDED AS GROSS RECEIPTS, THE PUBLIC REVENUE 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 FOLLOWED COMPLIANCE WITH 501(C)(7) RULES HOWEVER, WHEN IN MIDDLE OF 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 THE STEPS TAKEN BY THE AGENCY HAVE BEEN SUCCESSFUL IN REDUCING THE PUBLIC INCOME SUBSTANTIALLY DURING THE PAST FIVE YEARS, THE PUBLIC INCOME PERCENTAGE HAD AVERAGE 23% AND BEEN AS HIGH AS 25% WITH THE CHANGES MADE IN 2016, THE PUBLIC PERCENTAGE WAS REDUCED TO 16.5% THE BOARD IS CONFIDENT THAT THE PERCENTAGE WILL BE BELOW 15% FOR THE YEAR OF 2017 AND ALL YEARS IN THE FUTURE</p>