

# 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](http://www.irs.gov/form990).

**2015****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service**A For the 2015 calendar year, or tax year beginning****, 2015, and ending****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C**  
**Alameda County Bar Association**  
**1000 Broadway #480**  
**Oakland, CA 94607**

**D** Employer identification number

94-1256277

**E** Telephone number

510-302-2207

**G** Gross receipts \$ **6,933,069.**

**F** Name and address of principal officer: **Tiela Chalmers**  
**Same As C Above**

**H(a)** Is this a group return for subordinates?☐ Yes ☒ No**H(b)** Are all subordinates included?  
If "No," attach a list. (see instructions)☐ Yes ☐ No

**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c) ( **6** ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J** Website: ▶ **www.acbanet.org****H(c)** Group exemption number ▶

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

**L** Year of formation: **1937****M** State of legal domicile: **CA****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>The primary programs provided by ACBA include: Lawyer Referral Service, Criminal Court Appointed Attorneys Program (CAAP) and Mandatory Continuing Legal Education.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a).....	<b>3</b>	<b>9</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b).....	<b>4</b>	<b>9</b>
	<b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a).....	<b>5</b>	<b>23</b>
	<b>6</b> Total number of volunteers (estimate if necessary).....	<b>6</b>	<b>1,300</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12.....	<b>7a</b>	<b>5,605.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34.....	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h).....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g).....	<b>891,114.</b>	<b>908,933.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	<b>5,739,047.</b>	<b>5,874,235.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	<b>54,790.</b>	<b>72,642.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	<b>6,749,051.</b>	<b>6,919,708.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3).....		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4).....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	<b>852,398.</b>	<b>784,348.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e).....		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	<b>6,067,214.</b>	<b>5,975,627.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	<b>6,919,612.</b>	<b>6,759,975.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12.....	<b>-170,561.</b>	<b>159,733.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16).....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26).....	<b>3,245,987.</b>	<b>2,756,146.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.....	<b>1,409,198.</b>	<b>837,140.</b>
		<b>1,836,789.</b>	<b>1,919,006.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer		Date	
	<b>Tiela Chalmers</b>		<b>CEO</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	<b>Adele Kaneda</b>	<b>Adele Kaneda</b>	<b>10/24/16</b>	<b>P01664922</b>
	Firm's name ▶ <b>Crosby &amp; Kaneda, CPAs</b>	Firm's EIN ▶ <b>N/A</b>		
	Firm's address ▶ <b>1970 Broadway STE 930</b> <b>Oakland, CA 94612</b>	Phone no. <b>(510) 835-2727</b>		

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

☒ Yes ☐ No**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

TEEA0113L 10/12/15

Form **990** (2015)

- 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).

<b>Additional (Not Automatic) 3-Month Extension of Time.</b> Only file the original (no copies needed).	
Enter filer's identifying number, see instructions	
Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.
	Employer identification number (EIN) or
	Alameda County Bar Association
	94-1256277
Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
Crosby & Kaneda, CPAs	
1970 Broadway STE 930	
City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
Oakland, CA 94612	

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-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 the care of ▶ The Organization  
Telephone No. ▶ 510-302-2207 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, 20 16.
- For calendar year 2015, 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.

<b>8a</b> 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.	<b>8a</b> \$
<b>b</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.	<b>8b</b> \$
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b> \$

**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 ▶ Adelle Kaneda Title ▶ CPA Date ▶ 8/10/16  
BAA Form 8868 (Rev 1-2014)

**Application for Extension of Time To File an  
Exempt Organization Return**► **File a separate application for each return.**

OMB No. 1545-1709

► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://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](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.**Part I 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

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	<u>Alameda County Bar Association</u>	<u>94-1256277</u>
	Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
	<u>1000 Broadway #480</u>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	<u>Oakland, CA 94607</u>	

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 ► Dianne Hatcher

Telephone No. ► 510-302-2207 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, 20 16, to file the exempt organization return for the organization named above.  
The extension is for the organization's return for:

- ☒ calendar year 20 15 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.
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.	3b	\$	0.
c <b>Balance due.</b> 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.

**Part III 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:To promote excellence in the legal profession and to facilitate equal access to justice.**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

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

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

If 'Yes,' describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 6,033,422. including grants of \$ ) (Revenue \$ 5,603,737.)Court Appointed Attorney Program, CAAP, supplements the Alameda County Public Defender's office in providing constitutionally mandated representation to indigent criminal defendants.**4b** (Code: ) (Expenses \$ 245,432. including grants of \$ ) (Revenue \$ 213,419.)Lawyer Referral Service, LRS, provides the public with referrals to reputable attorneys with specific experience in the legal specialty required by the client problem.**4c** (Code: ) (Expenses \$ 120,489. including grants of \$ ) (Revenue \$ 51,474.)Mandatory Continuing Legal Education Program, MCLE, assists members by providing a wide selection of high quality programs in continuing legal education to support Members in enhancing the quality of legal services in Alameda County**4d** Other program services. (Describe in Schedule O.) See Schedule O(Expenses \$ 46,535. including grants of \$ ) (Revenue \$ )**4e** Total program service expenses 6,445,878.

**Part IV 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 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.....		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.....	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

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i> .....		X
<b>b</b> If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> 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
<b>24a</b> 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
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? .....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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> .....		
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		
<b>26</b> 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 'Yes,' complete Schedule L, Part II.</i> .....		X
<b>27</b> 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
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>c</b> 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
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>30</b> 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
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> 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
<b>33</b> 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
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> 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> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
<b>37</b> 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
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

BAA

Form 990 (2015)

**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

		Yes	No
<b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	<b>1 a</b> 160		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1 b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1 c</b>	X	
<b>2 a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	<b>2 a</b> 23		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2 b</b>	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3 a</b>	X	
<b>b</b> If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.	<b>3 b</b>	X	
<b>4 a</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)?	<b>4 a</b>		X
<b>b</b> If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts. (FBAR)			
<b>5 a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5 a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5 b</b>		X
<b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	<b>5 c</b>		
<b>6 a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6 a</b>	X	
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6 b</b>	X	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7 a</b>		
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	<b>7 b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7 c</b>		
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year.	<b>7 d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7 e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7 f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7 g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7 h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9 a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9 b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12.	<b>10 a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10 b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11 a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11 b</b>		
<b>12 a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12 a</b>		
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	<b>12 b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state?	<b>13 a</b>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13 b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13 c</b>		
<b>14 a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14 a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	<b>14 b</b>		

**Part VI Governance, Management, and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X****Section A. Governing Body and Management**

	Yes	No
<b>1 a</b> 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 a	9
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent.	1 b	9
<b>2</b> 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?	2	X
<b>3</b> 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?	3	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
<b>6</b> Did the organization have members or stockholders? See Schedule O.	6	X
<b>7 a</b> 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? See Schedule O.	7 a	X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? See Sch O	7 b	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	8 a	X
<b>b</b> Each committee with authority to act on behalf of the governing body?	8 b	X
<b>9</b> 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.	9	X

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

	Yes	No
<b>10 a</b> Did the organization have local chapters, branches, or affiliates?	10 a	X
<b>b</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?	10 b	
<b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
<b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	12 a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
<b>c</b> 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.	12 c	X
<b>13</b> Did the organization have a written whistleblower policy?	13	X
<b>14</b> Did the organization have a written document retention and destruction policy?	14	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official. See Schedule O.	15 a	X
<b>b</b> Other officers or key employees of the organization. See Schedule O.	15 b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
<b>b</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 take steps to safeguard the organization's exempt status with respect to such arrangements?	16 b	

**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 (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

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

**19** Describe in Schedule O whether (and if so, how) the organization made 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, address, and telephone number of the person who possesses the organization's books and records: ▶

Dianne Hatcher 1000 Broadway, Ste. 480 Oakland CA 94607 510-302-2207



**Part VII 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) Toni Mims-Cochran President	1 0	X		X				0.	0.	0.
(2) Stephanie Sato President-Elect	1 0	X		X				0.	0.	0.
(3) Eric Handler Vice President	1 1	X		X				0.	0.	0.
(4) Colin Bowen Director	1 0	X						0.	0.	0.
(5) Michael P. Johnson Director	1 1	X						0.	0.	0.
(6) Micha Star Liberty Director	1 0	X						0.	0.	0.
(7) Pelayo A. Llamas, Jr. Director	1 0	X						0.	0.	0.
(8) Cheryl Poncini Director	1 0	X						0.	0.	0.
(9) Paul Wellenkamp Director	1 0	X						0.	0.	0.
(10) Tiela Chalmers CEO	30 7.5			X				124,000.	0.	16,020.
(11) Amanda Picetti Dir. of Finance	37 0.5			X				36,672.	0.	4,613.
(12)										
(13)										
(14)										

**Part VII 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) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1 b Sub-total</b> .....							160,672.	0.	20,633.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							160,672.	0.	20,633.	

**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**

**3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual* .....

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		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* .....

**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* .....

**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
Kimberly Kupferer 1900 Powell St, Ste 600 Emeryville, CA 94608	Legal	257,237.
David Byron 36275 State St Fremont, CA 94538	Legal	189,557.
Darryl Billups 1290 B St, Ste 307 Hayward, CA 94541	Legal	143,719.
William Linehan 1633 San Pablo Ave Oakland, CA 94612	Legal	135,540.
Darryl Stallworth 2355 Broadway, Ste 303 Oakland, CA 94612	Legal	134,780.

**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 **15**

**Part VIII** Statement of RevenueCheck 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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns.....	1 a				
	b Membership dues.....	1 b	398,333.			
	c Fundraising events.....	1 c	8,500.			
	d Related organizations.....	1 d				
	e Government grants (contributions)....	1 e	502,100.			
	f All other contributions, gifts, grants, and similar amounts not included above....	1 f				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f.....		908,933.			
<b>Program Service Revenue</b>	Business Code					
	2 a CAAP Attorney Fees		5,603,737.	5,603,737.		
	b Legal referral services		213,419.	213,419.		
	c Section Income		51,474.	51,474.		
	d Publication		5,605.		5,605.	
	e					
	f All other program service revenue...					
	g Total. Add lines 2a-2f.....		5,874,235.			
<b>Other Revenue</b>	3 Investment income (including dividends, interest and other similar amounts).....		72,642.			72,642.
	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..\$ 8,500. of contributions reported on line 1c). See Part IV, line 18.....	a	14,910.			
	b Less: direct expenses.....	b	13,361.			
	c Net income or (loss) from fundraising events.....		1,549.			1,549.
	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 Litigation settlement		43,247.			43,247.	
b Other		19,102.			19,102.	
c						
d All other revenue.....						
e Total. Add lines 11a-11d.....		62,349.				
12 Total revenue. See instructions.....		6,919,708.	5,868,630.	5,605.	136,540.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

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 domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	181,305.	112,016.	69,289.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	480,075.	421,861.	58,214.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,080.	773.	307.	
9 Other employee benefits.	63,679.	53,120.	10,559.	
10 Payroll taxes.	58,209.	47,195.	11,014.	
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	11,992.		11,992.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	5,633,823.	5,624,787.	9,036.	
12 Advertising and promotion.	509.		509.	
13 Office expenses.	76,465.	37,922.	38,543.	
14 Information technology.	42,726.	28,237.	14,489.	
15 Royalties.				
16 Occupancy.	90,733.	57,926.	32,807.	
17 Travel.	35,822.	8,131.	27,691.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	3,196.	2,061.	1,135.	
23 Insurance.	32,831.	29,024.	3,807.	
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 Bank fees	19,100.	11,319.	7,781.	
b Dues, license & service fees	12,304.	3,516.	8,788.	
c Miscellaneous	10,178.	4,010.	6,168.	
d Staff Training	5,948.	3,980.	1,968.	
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	6,759,975.	6,445,878.	314,097.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X 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
<b>Assets</b>	<b>1</b> Cash — non-interest-bearing .....	950,455.	<b>1</b>	316,673.
	<b>2</b> Savings and temporary cash investments .....	78,482.	<b>2</b>	86,241.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	6,410.	<b>4</b>	4,575.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> 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 .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	82,732.	<b>9</b>	128,762.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b>	3,196.	<b>10c</b>
	<b>11</b> Investments — publicly traded securities .....	1,707,442.	<b>11</b>	1,895,936.
	<b>12</b> Investments — other securities. See Part IV, line 11. ....	215,273.	<b>12</b>	
	<b>13</b> Investments — program-related. See Part IV, line 11. ....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11. ....	201,997.	<b>15</b>	323,959.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34). ....	3,245,987.	<b>16</b>	2,756,146.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	133,158.	<b>17</b>	32,619.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	195,525.	<b>19</b>	185,924.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	1,080,515.	<b>25</b>	618,597.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25. ....	1,409,198.	<b>26</b>	837,140.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	1,836,789.	<b>27</b>	1,919,006.
	<b>28</b> Temporarily restricted net assets .....		<b>28</b>	
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
	<b>33</b> <b>Total net assets or fund balances.</b> .....	1,836,789.	<b>33</b>	1,919,006.
<b>34</b> <b>Total liabilities and net assets/fund balances.</b> .....	3,245,987.	<b>34</b>	2,756,146.	

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Form 990 (2015)

**Part XI 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	6,919,708.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,759,975.
3	Revenue less expenses. Subtract line 2 from line 1	3	159,733.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,836,789.
5	Net unrealized gains (losses) on investments	5	-77,516.
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	1,919,006.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?		X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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.		

BAA

Form 990 (2015)

**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**PUBLIC DISCLOSURE COPY**  
**Schedule of Contributors**

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
► Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

Name of the organization

Alameda County Bar Association

Employer identification number

94-1256277

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

☒ 501(c)( 6 ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. . . . . ► \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

**Schedule B (Form 990, 990-EZ, or 990-PF) (2015)**





Name of organization

Employer identification number

Alameda County Bar Association

94-1256277

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

Name of organization

Alameda County Bar Association

Employer identification number

94-1256277

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ..... \$ N/A  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

BAA

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

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- **Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.**  
► **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

**If the organization answered 'Yes,' on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered 'Yes,' on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered 'Yes,' on Form 990, Part IV, line 5 (Proxy Tax) (see instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Employer identification number

Alameda County Bar Association

94-1256277

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political expenditures.....

► \$

3 Volunteer hours.....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955.....

► \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955.....

► \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?.....

☐ Yes ☐ No

4a Was a correction made?.....

☐ Yes ☐ No

b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities.....

► \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities.....

► \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....

► \$

4 Did the filing organization file **Form 1120-POL** for this year?.....

☐ Yes ☒ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990 or 990-EZ) 2015

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and 'limited control' provisions apply.

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns. ....														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....														

☐ Yes ☐ No

**4-Year Averaging Period Under section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) Total
<b>2 a</b> Lobbying nontaxable amount .....					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e)) .....					
<b>c</b> Total lobbying expenditures .....					
<b>d</b> Grassroots nontaxable amount .....					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) .....					
<b>f</b> Grassroots lobbying expenditures .....					

BAA

Schedule C (Form 990 or 990-EZ) 2015

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each 'Yes' response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If 'Yes,' enter the amount of any tax incurred under section 4912.			
<b>c</b> If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?		X
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	X	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?		X

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No,' OR (b) Part III-A, line 3, is answered 'Yes.'

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2 a</b>	
<b>b</b> Carryover from last year	<b>2 b</b>	
<b>c</b> Total	<b>2 c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	0.
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	0.

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Financial Statements**

► Complete if the organization answered 'Yes' on Form 990,  
Part IV, line 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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015****Open to Public  
Inspection**

Employer identification number

Alameda County Bar Association

94-1256277

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on 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 a 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, handling of violations, and enforcing conservation easements during the year ► .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered 'Yes' on 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) Revenue included on 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 Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' on 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, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. ☐

**Part V Endowment Funds.** Complete if the organization answered 'Yes' on 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 on 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' on line 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.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' on 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 10c.).....				0.

BAA

Schedule D (Form 990) 2015

**Part VII Investments – Other Securities.**

N/A

Complete if the organization answered 'Yes' on 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.) ... ▶		

**Part VIII Investments – Program Related.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) Deposit	9,247.
(2) Due from ACBA VLSC	314,712.
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) ... ▶	323,959.

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on 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) CAAP program payables	618,597.
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ... ▶	618,597.

**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. See Part XIII. ☒



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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

**Part XIII Supplemental Information.**

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

**Part X - FIN 48 Footnote**

The Internal Revenue Service and the California Franchise Tax Board have determined that the Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(6) and the California Revenue and Taxation Code Section 23701(e). The Organization has evaluated its current tax positions as of December 31, 2015 and is not aware of any significant uncertain tax positions for which a reserve would be necessary.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' on 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.

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

OMB No. 1545-0047

**2015**

**Open to Public  
Inspection**

Name of the organization

**Alameda County Bar Association**

Employer identification number

**94-1256277**

**Part I Fundraising Activities.** Complete if the organization answered 'Yes' on 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			
<b>1</b>						
<b>2</b>						
<b>3</b>						
<b>4</b>						
<b>5</b>						
<b>6</b>						
<b>7</b>						
<b>8</b>						
<b>9</b>						
<b>10</b>						
<b>Total</b> .....						<b>0.</b>

**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.

-----  
-----  
-----  
-----

**Part II Fundraising Events.** Complete if the organization answered 'Yes' on 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 <u>Golf Tournamen</u> (event type)	(b) Event #2 <u>Service Awards</u> (event type)	(c) Other events <u>None</u> (total number)	(d) Total events (add column (a) through column (c))
REVENUE	1 Gross receipts.....	13,040.	10,370.		23,410.
	2 Less: Contributions.....	8,500.			8,500.
	3 Gross income (line 1 minus line 2).....	4,540.	10,370.		14,910.
DIRECT EXPENSES	4 Cash prizes.....				
	5 Noncash prizes.....	506.	204.		710.
	6 Rent/facility costs.....	2,176.	310.		2,486.
	7 Food and beverages.....	1,833.	7,807.		9,640.
	8 Entertainment.....		525.		525.
	9 Other direct expenses.....				
	10 Direct expense summary. Add lines 4 through 9 in column (d).....				13,361.
	11 Net income summary. Subtract line 10 from line 3, column (d).....				1,549.

**Part III Gaming.** Complete if the organization answered 'Yes' on 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))
REVENUE	1 Gross revenue.....				
	2 Cash prizes.....				
DIRECT EXPENSES	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 conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct 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 conduct 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 conducted in:

- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

**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 contract 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 ▶ \$

**Part IV** **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 O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

**Open to Public  
Inspection**

Employer identification number

Alameda County Bar Association

94-1256277

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

Other Program Services included activities of the Community Projects Committee which acts as a forum for legal service providers to share knowledge and expertise and help improve the delivery of legal services in Alameda County as well as activities of the Judicial Appointments Evaluation Committee, the East Bay Diversity Bar Coalition and the Judicial Liaison Committee.

**Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder**

1. Classes. Membership shall be divided into five classes: Active; Non-Practicing; Judicial; Affiliate; Law Student.

2. Active Members. A lawyer who is a member in good standing of the State Bar of California, or who is admitted to practice and in good standing in the Bar of any other state in the United States, and who resides in or maintains one or more law offices in any county in California or who is in-house counsel for a corporation or employed by a government entity located in California shall become an Active Member upon the approval of his or her application by the Chief Executive Officer or designee.

3. Non-Practicing Members. Any lawyer who ceases the active practice of law or any Judicial Member who retires from the judiciary without resuming the active practice of law, and is listed as inactive with the State Bar of California or the Bar of any other state in the United States, shall become a Non-Practicing Member upon the approval of his or her application by the Chief Executive Officer or designee.

4. Judicial Members. Any judge of the Superior Court of California, County of

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Alameda County Bar Association

94-1256277

**Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder (continued)**

Alameda, or any judge or justice of the Court of Appeal or the Supreme Court of the State of California or of any of the Courts of the United States, shall become a Judicial Member upon the approval of his or her application by the Chief Executive Officer or designee.

5. **Affiliate Members.** A legal administrator, legal assistant, law school graduate, paralegal, accountant employed by a lawyer or law firm, expert witness, investigator, trial consultant, real estate agent or other professional who resides in or maintains one or more offices in any county in California shall become an Affiliate Member upon the approval of his or her application by the Chief Executive Officer or designee.

6. **Law Student Members.** A person who is enrolled in a law school in the State of California located in any county shall become a Law Student Member upon the approval of his or her application by the Chief Executive Officer or designee.

**Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body**

1. **Annual Election.** Officers and Directors shall be elected by the Board of Directors during the month of October each year.

2. **Nominating Committee.** A Nominating Committee consisting of seven Active Members of the Association shall be appointed by the Board of Directors at its June meeting each year. The committee shall consist of the immediate Past-President, who shall serve as the committee chair, the President, the President-Elect, one member of the Barristers Section, one member of the Association who is also a member of an identity bar association, and two general members of the Association who shall not be members of the Board. In appointing the Nominating Committee, the Board shall

Name of the organization

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Alameda County Bar Association

94-1256277

**Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body (continued)**

also specify the particular, high, conceptual-level competencies that the Board feels will be important to govern ACBA and direct it effectively in the next few years. The Nominating Committee shall meet at the call of the Chief Executive Officer of the Association. It shall nominate one member of the Association for the office of President-Elect, one member of the Association for the office of Vice-President and one member for each Director whose term will expire on December 31st. The Nominating Committee shall forward names of the proposed candidates to the Chief Executive Officer not later than August 24th. Once the Board has approved a slate of officers and directors, the Chief Executive Officer shall cause the names of the candidates to be published in a legal newspaper in Alameda County and on the ACBA website not later than five business days after the September Board meeting and to be posted in a conspicuous place in the office of the Association.

3. **Nomination Guidelines.** In making its nominations, the Nominating Committee shall prioritize candidates who meet the particular competencies specified by the Board of Directors for the coming years. The Nominating Committee also shall evaluate each candidate, taking into consideration the following criteria: each candidate's personal abilities, judgment and leadership qualities; each candidate's years as a member of the Association; the duration, scope, quality and recentness of each candidate's participation in the activities and affairs of the Association; each candidate's history and quality of support for the programs and projects of the Volunteer Legal Services Corporation or similar organizations; and, candidates who demonstrate core competencies of diversity, inclusiveness, governance and leadership.

4. **Additional Nominations.** Additional nominations for the offices of President-Elect

Name of the organization

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Alameda County Bar Association

94-1256277

**Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body (continued)**

or of Vice-President or for the position of Director may be made only by filing with the Chief Executive Officer on or before 5:00 p.m. on the 15th calendar day after the posting of the slate in the legal publications per paragraph 2 above. A written nomination must be signed by at least thirty-five Active Members in good standing as certified by the Chief Executive Officer as of August 24th of that year. A report of any such additional nomination, or nominations, shall be posted on the ACBA website, posted in an e-mail blast to members, submitted for publication in a legal newspaper in Alameda County and shall be posted in a conspicuous place in the office of the Association within five business days following the Additional Nominations deadline.

A. Voting. In the event of additional nominations, the elections may be conducted electronically or by mail ballot. Elections shall be conducted in a method that ensures confidentiality and one vote per active member. A plurality of votes cast shall be sufficient to elect any candidate for the office of President-Elect or of Vice-President. In any contest for the vacant seats on the Board of Directors, those nominees receiving the highest number of votes shall be deemed elected; to be a valid ballot, the number of candidates receiving votes must equal the number of vacant seats on the board.

B. In the event of no additional nominations, the nominees proposed by the Nominating Committee and approved by the Board of Directors shall be declared elected without ballot.

**Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders**

No bylaws may be adopted, amended, or repealed by the Board of Directors if such adoption, amendment, or repeal would materially and adversely affect the rights of Members as to voting, dissolution, redemption, or transfer.



Name of the organization

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Alameda County Bar Association

94-1256277

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

Copies of the 990 are sent to all board members electronically, and they are asked to review them and contact staff if they have questions.

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

Officers, directors and key employees are required to disclose any interests that could give rise to conflicts as they arise. Each year the Board of Directors receives the ACBA Bylaws during board orientation. The conflicts of interest policy is discussed and officers and directors are asked if they are aware of any potential conflicts.

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

The ACBA board goes through this procedure, using a task force of the ACBA board. All members of the VLSC and ACBA boards are surveyed anonymously, as well as staff, and this feedback developed by the task force into a written evaluation for the CEO. Periodically, the task force also reviews the salaries of CEOs in comparable agencies.

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

Officers on the Board of Directors serve in a volunteer capacity. The Executives of California Law Association (ECLA) each year does a salary survey that assists in assessing comparable salary levels for other officers and key employees. See response to Line 15a for additional detail.

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

The ACBA Bylaws, which includes our conflicts of interest policy, are available on our website. The ACBA publishes an annual magazine, A Year in Review, which includes information from the financial statements. It is noted in A Year in Review and on our website that our financial statements and other governing documents are available upon request and contact information for these are provided.

Name of the organization

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Alameda County Bar Association

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**Form 990, Part IX, Line 11g  
Other Fees For Services**

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund- raising
CAAP Attorney Fees	5,603,737.	5,603,737.		
Other Professional Services	30,086.	21,050.	9,036.	
Total	<u>\$ 5,633,823.</u>	<u>\$ 5,624,787.</u>	<u>\$ 9,036.</u>	<u>\$ 0.</u>

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

OMB No. 1545-0047

**2015**

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Inspection

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**Alameda County Bar Association**

Employer identification number

**94-1256277**

**Part I 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) -----					
-----					
-----					

**Part II 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) <u>Alameda County Bar Assoc VLSC</u> <u>1000 Broadway, Ste 480</u> <u>Oakland, CA 94607</u> <u>94-2963695</u>	<u>Pro Bono Legal Service</u>	<u>CA</u>	<u>501(c)(3)</u>	<u>7</u>	<u>Alameda County Bar Assoc.</u>		<u>X</u>
(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) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 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) -----									
-----									
-----									
(2) -----									
-----									
-----									
(3) -----									
-----									
-----									

**Part V 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.

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

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
<b>b</b> Gift, grant, or capital contribution to related organization(s)	1b	X
<b>c</b> Gift, grant, or capital contribution from related organization(s)	1c	X
<b>d</b> Loans or loan guarantees to or for related organization(s)	1d	X
<b>e</b> Loans or loan guarantees by related organization(s)	1e	X
<b>f</b> Dividends from related organization(s)	1f	X
<b>g</b> Sale of assets to related organization(s)	1g	X
<b>h</b> Purchase of assets from related organization(s)	1h	X
<b>i</b> Exchange of assets with related organization(s)	1i	X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)	1j	X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)	1k	X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
<b>o</b> Sharing of paid employees with related organization(s)	1o	X
<b>p</b> Reimbursement paid to related organization(s) for expenses	1p	X
<b>q</b> Reimbursement paid by related organization(s) for expenses	1q	X
<b>r</b> Other transfer of cash or property to related organization(s)	1r	X
<b>s</b> Other transfer of cash or property from related organization(s)	1s	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) Alameda County Bar Assoc VLSC	d	314,712	Receivable
(2) Alameda County Bar Assoc VLSC	j	15,593	FMV
(3) Alameda County Bar Assoc VLSC	n		Included w J&Q
(4) Alameda County Bar Assoc VLSC	o		Included w Q
(5) Alameda County Bar Assoc VLSC	q	273,921	FMV

(6)

BAA

**Part VI 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 sections 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) -----													
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-----													
(3) -----													
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(4) -----													
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(5) -----													
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(6) -----													
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(7) -----													
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(8) -----													
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**Part VII** Supplemental Information

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

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**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

**2015**Department of the Treasury  
Internal Revenue Service

For calendar year 2015 or other tax year beginning \_\_\_\_\_, 2015, and ending \_\_\_\_\_,

▶ Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	<b>Print or Type</b>	<input type="checkbox"/> Check box if name changed and see instructions. <b>Alameda County Bar Association</b> 1000 Broadway #480 Oakland, CA 94607	<b>D</b> Employer identification number (Employees' trust, see instructions.) <b>94-1256277</b> <b>E</b> Unrelated business activity codes (See instructions.) <b>541800</b>
<b>C</b> Book value of all assets at end of year <b>2,756,146.</b>		<b>F</b> Group exemption number (See instructions.) ▶ <b>G</b> Check organization type: <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

**H** Describe the organization's primary unrelated business activity.▶ **Publications**
**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ... ☐ Yes ☒ No  
 If 'Yes,' enter the name and identifying number of the parent corporation ... ▶

**J** The books are in care of ▶ **Dianne Hatcher** Telephone number ▶ **510-302-2207**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales ...				
b Less returns and allowances ... c Balance ▶	1 c			
2 Cost of goods sold (Schedule A, line 7) .....	2			
3 Gross profit. Subtract line 2 from line 1c .....	3			
4 a Capital gain net income (attach Schedule D) .....	4 a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) .....	4 b			
c Capital loss deduction for trusts .....	4 c			
5 Income (loss) from partnerships and S corporations (attach statement) .....	5			
6 Rent income (Schedule C) .....	6			
7 Unrelated debt-financed income (Schedule E) .....	7			
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F) .....	8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Sch G) .....	9			
10 Exploited exempt activity income (Schedule I) .....	10			
11 Advertising income (Schedule J) .....	11	5,605.		5,605.
12 Other income (See instructions; attach schedule) .....	12			
13 Total. Combine lines 3 through 12 .....	13	5,605.	0.	5,605.

**Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K) .....	14	
15 Salaries and wages .....	15	
16 Repairs and maintenance .....	16	
17 Bad debts .....	17	
18 Interest (attach schedule) .....	18	
19 Taxes and licenses .....	19	
20 Charitable contributions (See instructions for limitation rules) .....	20	
21 Depreciation (attach Form 4562) .....	21	
22 Less depreciation claimed on Schedule A and elsewhere on return .....	22 a	
23 Depletion .....	23	
24 Contributions to deferred compensation plans .....	24	
25 Employee benefit programs .....	25	
26 Excess exempt expenses (Schedule I) .....	26	
27 Excess readership costs (Schedule J) .....	27	5,605.
28 Other deductions (attach schedule) .....	28	
29 Total deductions. Add lines 14 through 28 .....	29	5,605.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 .....	30	
31 Net operating loss deduction (limited to the amount on line 30) .....	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 .....	32	0.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) .....	33	
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 .....	34	0.



**Application for Extension of Time To File an  
Exempt Organization Return**▶ **File a separate application for each return.**▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- 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](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I 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. ☒ **X****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**

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	<u>Alameda County Bar Association</u>	<u>94-1256277</u>
	Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
	<u>1000 Broadway #480</u>	
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.	
	<u>Oakland, CA 94607</u>	

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-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 ▶ Dianne Hatcher

Telephone No. ▶ 510-302-2207 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 11/15, 20 16, to file the exempt organization return for the organization named above.  
The extension is for the organization's return for:

- ▶ ☒ calendar year 20 15 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.
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.	3b	\$	0.
c <b>Balance due.</b> 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.

**Part III Tax Computation****35 Organizations Taxable as Corporations.** See instructions for tax computation.Controlled group members (sections 1561 and 1563) check here ☐ See instructions and:**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ (2) \$ (3) \$

**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$

(2) Additional 3% tax (not more than \$100,000) \$

**c** Income tax on the amount on line 34

35 c 0.

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)

36

**37 Proxy tax.** See instructions

37

**38 Alternative minimum tax**

38

**39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies

39 0.

**Part IV Tax and Payments****40 a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)

40 a

**b** Other credits (see instructions)

40 b

**c** General business credit. Attach Form 3800 (see instructions)

40 c

**d** Credit for prior year minimum tax (attach Form 8801 or 8827)

40 d

**e Total credits.** Add lines 40a through 40d

40 e 0.

**41** Subtract line 40e from line 39

41 0.

**42** Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866☐ Other (attach schedule)

42

**43 Total tax.** Add lines 41 and 42

43 0.

**44 a** Payments: A 2014 overpayment credited to 2015

44 a

**b** 2015 estimated tax payments

44 b

**c** Tax deposited with Form 8868

44 c

**d** Foreign organizations: Tax paid or withheld at source (see instructions)

44 d

**e** Backup withholding (see instructions)

44 e

**f** Credit for small employer health insurance premiums (Attach Form 8941)

44 f

**g** Other credits and payments:☐ Form 2439☐ Form 4136 ☐ Other

Total

44 g

**45 Total payments.** Add lines 44a through 44g

45 0.

**46** Estimated tax penalty (see instructions). Check if Form 2220 is attached

46

**47 Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed

47

**48 Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid

48

**49** Enter the amount of line 48 you want: **Credited to 2016 estimated tax**

Refunded

49

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)**1** At any time during the 2015 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here

Yes No

X

**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.

X

**3** Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0.**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation**1** Inventory at beginning of year

1

**2** Purchases

2

**3** Cost of labor

3

**4 a** Additional section 263A costs (attach schedule)

4 a

**b** Other costs (attach sch)

4 b

**5 Total.** Add lines 1 through 4b

5

**6** Inventory at end of year

6

**7 Cost of goods sold.** Subtract line 6 from line 5. Enter here and in Part I, line 2

7

**8** Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

Yes No

X

**Sign Here**

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

CEO  
TitleMay the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Adele Kaneda

Preparer's signature

Adele Kaneda

Date

10/24/16

Check ☐ if self-employed

PTIN

P01664922

Firm's name

Crosby &amp; Kaneda, CPAs

Firm's EIN

N/A

Firm's address

1970 Broadway STE 930

Oakland, CA 94612

Phone no.

(510) 835-2727

BAA

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

<b>1</b> Description of property		
(1)		
(2)		
(3)		
(4)		
<b>2</b> Rent received or accrued		
<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ▶		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) . . . . . ▶

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

<b>1</b> Description of debt-financed property		<b>2</b> Gross income from or allocable to debt-financed property	<b>3</b> Deductions directly connected with or allocable to debt-financed property	
			<b>(a)</b> Straight line depreciation (attach sch)	<b>(b)</b> Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach schedule)	<b>6</b> Column 4 divided by column 5	<b>7</b> Gross income reportable (column 2 x column 6)	<b>8</b> Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
<b>Totals</b> . . . . . ▶				
<b>Total dividends-received deductions</b> included in column 8 . . . . . ▶				

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

<b>1</b> Name of controlled organization		<b>2</b> Employer identification number	<b>Exempt Controlled Organizations</b>		
			<b>3</b> Net unrelated income (loss) (see instructions)	<b>4</b> Total of specified payments made	<b>5</b> Part of column 4 that is included in the controlling organization's gross income
(1)					
(2)					
(3)					
(4)					
<b>Nonexempt Controlled Organizations</b>					
<b>7</b> Taxable income	<b>8</b> Net unrelated income (loss) (see instructions)	<b>9</b> Total of specified payments made	<b>10</b> Part of column 9 that is included in the controlling organization's gross income	<b>11</b> Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	
<b>Totals</b> . . . . . ▶					

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
Enter here and on page 1, Part I, line 9, column (A).				Enter here and on page 1, Part I, line 9, column (B).
Totals .....				

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Enter here and on page 1, Part I, line 10, column (A).		Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.
Totals .....						

**Schedule J – Advertising Income** (See instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3). If a gain, compute col 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col 6 minus col 5, but not more than col 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)). ....						

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3). If a gain, compute cols 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col 6 minus col 5, but not more than col 4).
(1) A Year in Review	5,605.		5,605.		17,592.	5,605.
(2)						
(3)						
(4)						
Totals from Part I ▶						
Enter here and on page 1, Part I, line 11, column (A)		Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5) .....		5,605.				5,605.

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		0%	
		0%	
		0%	
		0%	
Total. Enter here and on page 1, Part II, line 14. ....			

2015

# California Exempt Organization Annual Information Return

199

Calendar Year 2015 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

ALAMEDA COUNTY BAR ASSOCIATION

California corporation number

0171673

Additional information. See instructions.

FEIN

94-1256277

Street address (suite or room)

1000 BROADWAY #480

PMB no.

City

OAKLAND

State

CA

ZIP code

94607

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First Return ..... ☐ Yes ☒ No
- B** Amended Return ..... ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No
- D** Final Information Return?
- ☐ Dissolved • ☐ Surrendered (Withdrawn) • ☐ Merged/Reorganized
- Enter date (mm/dd/yyyy) • \_\_\_\_\_
- E** Check accounting method:
- 1 ☐ Cash 2 ☒ Accrual 3 ☐ Other
- F** Federal return filed? 1 • ☒ 990T 2 • ☐ 990-PF 3 • ☐ Sch H (990)
- 4 ☐ Other 990 series
- G** Is this a group filing? See instructions. .... ☐ Yes ☒ No
- H** Is this organization in a group exemption? ..... ☐ Yes ☒ No
- If 'Yes,' what is the parent's name? \_\_\_\_\_
- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions. .... ☐ Yes ☒ No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities?

See instructions. .... ☐ Yes ☐ No

**K** Is the organization exempt under R&TC Section 23701g? ...

If 'Yes,' enter the gross receipts from nonmember sources ..... \$ \_\_\_\_\_

**L** If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box.

No filing fee is required ..... ☐

**M** Is the organization a Limited Liability Company? .....

..... ☐ Yes ☒ No

**N** Did the organization file Form 100 or Form 109 to report taxable income? .....

..... ☐ Yes ☒ No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? .....

..... ☐ Yes ☒ No

**P** Is federal Form 1023/1024 pending? .....

..... ☐ Yes ☒ No

Date filed with IRS \_\_\_\_\_

CACA1112L 12/31/15

## Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8. ....	1	6,024,136.
	2	Gross dues and assessments from members and affiliates. ....	2	
	3	Gross contributions, gifts, grants, and similar amounts received. .... SEE SCH. B.	3	908,933.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B ...	4	6,933,069.
	5	Cost of goods sold. ....	5	
	6	Cost or other basis, and sales expenses of assets sold. ....	6	
	7	Total costs. Add line 5 and line 6. ....	7	
	8	Total gross income. Subtract line 7 from line 4. ....	8	6,933,069.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18. ....	9	6,773,336.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. ....	10	159,733.
Filing Fee	11	Total payments. ....	11	
	12	Use tax. See General Instruction K. ....	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11. ....	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12. ....	14	
	15	Filing fee \$10 or \$25. See General Instruction F. ....	15	10.
	16	Penalties and Interest. See General Instruction J. ....	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result. ....	17	10.
Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer	Title	Date	Telephone
	Preparer's signature	CEO	10/24/16	510-302-2207
	Firm's name (or yours, if self-employed) and address	CROSBY & KANEDA, CPAS		PTIN
		1970 BROADWAY STE 930		P01664922
		OAKLAND, CA 94612		FEIN
				N/A
				Telephone
				(510) 835-2727
May the FTB discuss this return with the preparer shown above? See instructions. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

**Part II Organizations with gross receipts of more than \$50,000 and private foundations**  
**regardless of amount of gross receipts — complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions .....	●	1	
	2	Interest .....	●	2	
	3	Dividends .....	●	3	72,642.
	4	Gross rents .....	●	4	
	5	Gross royalties .....	●	5	
	6	Gross amount received from sale of assets (See instructions) .....	●	6	
	7	Other income. Attach schedule ..... SEE STATEMENT 1	●	7	5,951,494.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. ....	●	8	6,024,136.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule .....	●	9	
	10	Disbursements to or for members. ....	●	10	
<b>Expenses and Disbursements</b>	11	Compensation of officers, directors, and trustees. Attach schedule ..... SEE STMT 2	●	11	181,305.
	12	Other salaries and wages .....	●	12	480,075.
	13	Interest .....	●	13	
	14	Taxes. ....	●	14	58,209.
	15	Rents. ....	●	15	90,733.
	16	Depreciation and depletion (See instructions) .....	●	16	3,196.
	17	Other Expenses and Disbursements. Attach schedule ..... SEE STATEMENT 3	●	17	5,959,818.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. ....	●	18	6,773,336.

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Cash .....		1,028,937.	●	402,914.
2	Net accounts receivable .....		6,410.	●	4,575.
3	Net notes receivable .....			●	
4	Inventories .....			●	
5	Federal and state government obligations .....			●	
6	Investments in other bonds .....			●	
7	Investments in stock .....		1,707,442.	●	1,895,936.
8	Mortgage loans .....			●	
9	Other investments. Attach schedule .....		215,273.	●	
10 a	Depreciable assets .....	430,654.			
b	Less accumulated depreciation .....	427,458.	3,196.		
11	Land .....			●	
12	Other assets. Attach schedule ..... STM 4		284,729.	●	452,721.
13	<b>Total assets.</b> .....		3,245,987.		2,756,146.
<b>Liabilities and net worth</b>					
14	Accounts payable .....		133,158.	●	32,619.
15	Contributions, gifts, or grants payable .....			●	
16	Bonds and notes payable .....			●	
17	Mortgages payable .....			●	
18	Other liabilities. Attach schedule ..... STM 5		1,276,040.		804,521.
19	Capital stock or principal fund .....			●	
20	Paid-in or capital surplus. Attach reconciliation .....			●	
21	Retained earnings or income fund .....		1,836,789.	●	1,919,006.
22	<b>Total liabilities and net worth.</b> .....		3,245,987.		2,756,146.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books .....	●	82,217.	7	Income recorded on books this year not included in this return. Attach schedule. SEE ST. 6	●	-77,516.
2	Federal income tax .....	●		8	Deductions in this return not charged against book income this year. Attach schedule. ....	●	
3	Excess of capital losses over capital gains .....	●		9	Total. Add line 7 and line 8. ....		-77,516.
4	Income not recorded on books this year. Attach schedule. ....	●		10	Net income per return. Subtract line 9 from line 6. ....		159,733.
5	Expenses recorded on books this year not deducted in this return. Attach schedule. ....	●					
6	Total. Add line 1 through line 5 .....		82,217.				

Client ACBA

Alameda County Bar Association

94-1256277

10/24/16

09:17AM

**Statement 1**  
**Form 199, Part II, Line 7**  
**Other Income**

Income from Special Events.....	\$	14,910.
Litigation settlement.....		43,247.
Other.....		19,102.
Program Service Revenue.....		5,874,235.
Total	\$	<u>5,951,494.</u>

**Statement 2**  
**Form 199, Part II, Line 11**  
**Compensation of Officers, Directors, Trustees and Key Employees**

**Current Officers:**

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compensation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
Toni Mims-Cochran 1000 Broadway, Ste 480 Oakland, CA 94607	President 1.00	\$ 0.	\$ 0.	\$ 0.
Stephanie Sato 1000 Broadway, Ste 480 Oakland, CA 94607	President-Elect 1.00	0.	0.	0.
Eric Handler 1000 Broadway, Ste 480 Oakland, CA 94607	Vice President 1.00	0.	0.	0.
Colin Bowen 1000 Broadway, Ste 480 Oakland, CA 94607	Director 1.00	0.	0.	0.
Michael P. Johnson 1000 Broadway, Ste 480 Oakland, CA 94607	Director 1.00	0.	0.	0.
Micha Star Liberty 1000 Broadway, Ste 480 Oakland, CA 94607	Director 1.00	0.	0.	0.
Pelayo A. Llamas, Jr. 1000 Broadway, Ste 480 Oakland, CA 94607	Director 1.00	0.	0.	0.
Cheryl Poncini 1000 Broadway, Ste 480 Oakland, CA 94607	Director 1.00	0.	0.	0.
Paul Wellenkamp 1000 Broadway, Ste 480 Oakland, CA 94607	Director 1.00	0.	0.	0.

Client ACBA

Alameda County Bar Association

94-1256277

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09:17AM

**Statement 2 (continued)**  
**Form 199, Part II, Line 11**  
**Compensation of Officers, Directors, Trustees and Key Employees**

**Current Officers:**

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
Tiela Chalmers 1000 Broadway, Ste 480 Oakland, CA 94607	CEO 30.00	\$ 140,020.	\$ 3,720.	\$ 12,300.
Amanda Picetti 1000 Broadway, Ste 480 Oakland, CA 94607	Dir. of Finance 37.00	41,285.	0.	4,613.
	<b>Total</b>	<b>\$ 181,305.</b>	<b>\$ 3,720.</b>	<b>\$ 16,913.</b>

**Statement 3**  
**Form 199, Part II, Line 17**  
**Other Expenses**

Advertising and Promotion.....	\$ 509.
Bank fees.....	19,100.
Dues, license & service fees.....	12,304.
Information Technology.....	42,726.
Insurance.....	32,831.
Investment management fees.....	11,992.
Miscellaneous.....	10,178.
Office Expenses.....	76,465.
Other Employee Benefit.....	63,679.
Other fees.....	5,633,823.
Pension Plan Contributions.....	1,080.
Special Event Expenses.....	13,361.
Staff Training.....	5,948.
Travel.....	35,822.
<b>Total</b>	<b>\$ 5,959,818.</b>

**Statement 4**  
**Form 199, Schedule L, Line 12**  
**Other Assets**

Deposit.....	9,247.
Due from ACBA VLSC.....	314,712.
Prepaid Expenses and Deferred Charges.....	128,762.
<b>Total</b>	<b>\$ 452,721.</b>



2015

California Statements

Page 3

Client ACBA

Alameda County Bar Association

94-1256277

10/24/16

03:57PM

Statement 5  
Form 199, Schedule L, Line 18  
Other Liabilities

CAAP program payables.....	618,597.
Deferred Revenue.....	185,924.
Total	<u>\$ 804,521.</u>

Statement 6  
Form 199, Schedule M-1, Line 7  
Income Recorded on Books Not on Return

Unrealized gain/loss.....	\$ -77,516.
Total	<u>\$ -77,516.</u>

Client ACBA

Alameda County Bar Association

94-1256277

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03:31PM

Statement 2  
Form 199, Part II, Line 11  
Compensation of Officers, Directors, Trustees and Key Employees (Supplemental)

"Compensation" as listed is the total of salary and benefits paid for the officer or director.

"Contribution to EBP & DC" as listed is the contribution paid to employer sponsored retirement plan for officer or director.

"Expense Account/Other" as listed is the total benefits paid for officer or director, which includes nontaxable benefits such as health insurance.

2015

# California Exempt Organization Business Income Tax Return

109

Calendar Year 2015 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_

Corporation/Organization name

ALAMEDA COUNTY BAR ASSOCIATION

California corporation number

0171673

Additional information. See instructions.

FEIN

94-1256277

Street address (suite/room no.)

1000 BROADWAY #480

PMB no.

City (If the corporation has a foreign address, see instructions.)

OAKLAND

State

CA

ZIP code

94607

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First Return Filed? ☐ Yes ☒ No
- B** Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ No
- C** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- D** Final Return?  
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized  
 Enter date (mm/dd/yyyy) \_\_\_\_\_

- E** Amended Return ☐ Yes ☒ No
- F** Accounting Method Used: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

**G** Nature of trade or business PUBLICATIONS

- H** Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ☐ Yes ☒ No
- I** Is this organization claiming any former: Enterprise Zone (EZ), Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ☐ Yes ☒ No
- J** Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ☐ Yes ☒ No
- K** Unrelated Business Activity (UBA) Code. 541800
- L** Is this a Hospital? ☐ Yes ☒ No  
 If 'Yes,' attach federal Schedule H (Form 990)

<b>Taxable Corporation</b>	<b>1</b> Unrelated business taxable income from Side 2, Part II, line 30. ....	<b>1</b>	0.
	<b>2</b> Multiply line 1 by the average apportionment percentage _____ % from the Schedule R, Apportionment Formula Worksheet, Part A, line 2 or Part B, line 5. See instructions. ....	<b>2</b>	
	<b>3</b> Enter the lesser amount from line 1 or line 2. If the unrelated business activity is wholly in California and Schedule R was not completed, enter the amount from line 1. ....	<b>3</b>	
<b>Taxable Trust</b>	<b>4</b> Unrelated business taxable income from Side 2, Part II, line 30. ....	<b>4</b>	
<b>Tax Computation</b>	<b>5</b> Unrelated business taxable income from line 3 or line 4. ....	<b>5</b>	
	<b>6</b> Pierce's disease, EZ, LARZ, LAMBRA, or TTA NOL carryover deduction. ....	<b>6</b>	
	<b>7</b> Net Operating Loss deduction. See General Information N. ....	<b>7</b>	
	<b>8</b> Add line 6 and line 7. ....	<b>8</b>	
	<b>9</b> Net unrelated business taxable income. Subtract line 8 from line 5. ....	<b>9</b>	
	<b>10</b> Tax _____ % x line 9. See General Information J. ....	<b>10</b>	
	<b>11a</b> New employment credit, amount generated. ... <b>a)</b> _____ <b>11b)</b> Amount claimed. ....	<b>11b</b>	
	<b>c</b> Tax credits from Schedule B. See instructions. ....	<b>11c</b>	
	<b>d</b> Total Credits. Add line 11b and 11c. ....	<b>11d</b>	
<b>Total Tax</b>	<b>12</b> Balance. Subtract line 11d from line 10. If line 11d is greater than line 10, enter -0-. ....	<b>12</b>	0.
	<b>13</b> Alternative minimum tax. See General Information O. ....	<b>13</b>	
	<b>14</b> Total tax. Add line 12 and line 13. ....	<b>14</b>	
<b>Payments</b>	<b>15</b> Overpayment from a prior year allowed as a credit. ....	<b>15</b>	
	<b>16</b> 2015 estimated tax payments. See instructions. ....	<b>16</b>	
	<b>17</b> Withholding (Form 592-B and/or 593.) See instructions. ....	<b>17</b>	
	<b>18</b> Amount paid with extension (form FTB 3539). ....	<b>18</b>	
	<b>19</b> Total payments and credits. Add line 15 through line 18. ....	<b>19</b>	
<b>Use Tax/ Tax Due/ Overpayment</b>	<b>20</b> Use tax. See instructions. ....	<b>20</b>	
	<b>21</b> Payments balance. If line 19 is more than line 20, subtract line 20 from line 19. ....	<b>21</b>	
	<b>22</b> Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20. ....	<b>22</b>	
	<b>23</b> Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions. ....	<b>23</b>	
	<b>24</b> Overpayment. Subtract line 14 from line 21. See instructions. ....	<b>24</b>	
	<b>25</b> Enter amount of line 24 to be applied to 2016 estimated tax. ....	<b>25</b>	

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24. ....	26
	a Fill in the account information to have the refund directly deposited. Routing number	26 a
	b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account Number. ....	26 c
	27 Penalties and interest. See General Information M. ....	27
	28 <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806.	
	29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24. ....	29

**Unrelated Business Taxable Income****Part I Unrelated Trade or Business Income**

1 a Gross receipts or gross sales	b Less returns and allowances	c Balance	1 c
2 Cost of goods sold and/or operations (Schedule A, line 7). ....			2
3 Gross profit. Subtract line 2 from line 1c. ....			3
4 a Capital gain net income. See Specific Line Instructions — Trusts attach Schedule D (541). ....			4 a
b Net gain (loss) from Part II, Schedule D-1. ....			4 b
c Capital loss deduction for trusts. ....			4 c
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule. ....			5
6 Rental income (Schedule C). ....			6
7 Unrelated debt-financed income (Schedule D). ....			7
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E). ....			8
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F). ....			9
10 Exploited exempt activity income (Schedule G). ....			10
11 Advertising income (Schedule H, Part III, Column A). ....			11
12 Other income. Attach schedule. ....			12
13 Total unrelated trade or business income. Add line 3 through line 12. ....			13

**Part II Deductions Not Taken Elsewhere** (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule L. ....	14
15 Salaries and wages. ....	15
16 Repairs. ....	16
17 Bad debts. ....	17
18 Interest. Attach schedule. ....	18
19 Taxes. Attach schedule. ....	19
20 Contributions. See instructions and attach schedule. ....	20
21 a Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F). ....	21 a
b Less: depreciation claimed on Schedule A. See instructions. ....	21 b
22 Depletion. Attach schedule. ....	22
23 a Contributions to deferred compensation plans. ....	23 a
b Employee benefit programs. See instructions. ....	23 b
24 Other deductions. Attach schedule. ....	24
25 Total deductions. Add line 14 through line 24. ....	25
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13. ....	26
27 Excess advertising costs (Schedule H, Part III, Column B). ....	27
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26. ....	28
29 Specific deduction. See instructions. ....	29
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28. ....	30

Sign Here	To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for privacy notice. To request this notice by mail, call 800.852.5711.		
	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 taxpayer) is based on all information of which preparer has any knowledge.		
Paid Preparer's Use Only	Signature of officer	Title CEO	Date
	Preparer's signature	<i>Adele Kaneda</i>	Date 10/24/16
	Firm's name (or yours, if self-employed) and address		Check if self-employed <input type="checkbox"/>
	CROSBY & KANEDA, CPAS 1970 BROADWAY STE 930 OAKLAND, CA 94612		Telephone 510-302-2207
			PTIN P01664922
	May the FTB discuss this return with the preparer shown above? See instructions. ....		FEIN N/A
			Telephone (510) 835-2727
			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Schedule A Cost of Goods Sold and/or Operations.**

Method of inventory valuation (specify) \_\_\_\_\_

1	Inventory at beginning of year.....	1	
2	Purchases.....	2	
3	Cost of labor.....	3	
4a	Additional IRC Section 263A costs. Attach schedule.....	4a	
4b	Other costs. Attach schedule.....	4b	
5	Total. Add line 1 through line 4b.....	5	
6	Inventory at end of year.....	6	
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2...	7	

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

**Schedule B Tax Credits.** Do not claim the New Employment Credit on Schedule B.

1	Enter credit name _____ code no. _____	1	
2	Enter credit name _____ code no. _____	2	
3	Enter credit name _____ code no. _____	3	
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, except New Employment Credit, on line 4. Enter here and on Side 1, line 11c.....	4	

**Schedule K Add-On Taxes or Recapture of Tax.** See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834.....	1	
2	Interest on tax attributable to installment: <b>a</b> Sales of certain timeshares or residential lots.....	2a	
	<b>b</b> Method for non-dealer installment obligations.....	2b	
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles.....	3	
4	Credit recapture. Credit name _____	4	
5	Total. Combine the amounts on line 1 through line 4. See instructions.....	5	

**Schedule R Apportionment Formula Worksheet.** Use only for unrelated trade or business amounts.**Part A. Standard Method – Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total Sales.....			
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.....			

**Part B. Three Factor Formula.** Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions.....			
2 Payroll factor: Wages and other compensation of employees.....			
3 Sales factor: Gross sales and/or receipts less returns and allowances.....			
4 Total percentage: Add the percentages in column (c).....			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions.....			

**Schedule C Rental Income from Real Property and Personal Property Leased with Real Property**

For rental income from debt-financed property, use Schedule D, R&amp;TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1	Description of property	2	Rent received or accrued	3	Percentage of rent attributable to personal property
					%
					%
					%
4	Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income	5	Complete if any item in column 3 is more than 10%, but not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income includible, column 2 less column 4(a)	(a) Gross income reportable, column 2 x column 3	(b) Deductions directly connected with personal property (att sch)	(c) Net income includible, column 5(a) less column 5(b)	

Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6.....

**Schedule D Unrelated Debt-Financed Income**

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule)
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
		%			
		%			
		%			
Total. Enter here and on Side 2, Part I, line 7.					

**Schedule E Investment Income of an R&TC Section 23701g, 23701i, or 23701n Organization**

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income, column 2 less column 3	5 Set-asides (attach schedule)	6 Balance of investment income, column 4 less column 5
Total. Enter here and on Side 2, Part I, line 8.					
Enter gross income from members (dues, fees, charges, or similar amounts).					

**Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations**

Exempt Controlled Organizations					
1 Name of controlled organizations	2 Employer Identification Number	3 Net unrelated income (loss)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)
1					
2					
3					
Nonexempt Controlled Organizations					
7 Taxable income	8 Net unrelated income (loss)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)	
1					
2					
3					
4 Add columns 5 and 10.					
5 Add columns 6 and 11.					
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9.					

**Schedule G Exploited Exempt Activity Income, other than Advertising Income**

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero
Total. Enter here and on Side 2, Part I, line 10.							

**Part I Income from Periodicals Reported on a Consolidated Basis****Part II Income from Periodicals Reported on a Separate Basis****Part III Column A – Net Advertising Income**

## Schedule I Compensation of Officers, Directors, and Trustees

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## Form 109 C1 2015 Side 5