

BEFORE THE FEDERAL ELECTION COMMISSION

CAMPAIGN LEGAL CENTER
1101 14th Street NW, Suite 400
Washington, DC 20005
(202) 736-2200

MARGARET CHRIST
1101 14th Street NW, Suite 400
Washington, DC 20005
(202) 736-2200

v. MUR No. _____

PACIFIC ATLANTIC ACTION COALITION
Tom van Loben Sels
314 Lytton Ave., Suite 200
Palo Alto, CA 94301-1430

JOHN DOE, JANE DOE, and other
persons who created and operated
Pacific Atlantic Action Coalition,
and made contributions to
Senate Majority PAC in the name of
Pacific Atlantic Action Coalition.

PACIFIC ENVIRONMENTAL COALITION
Melissa Carrig
314 Lytton Ave., Suite 200
Palo Alto, CA 94301-1430

JOHN DOE, JANE DOE, and other
persons who created and operated
Pacific Environmental Coalition,
and made contributions to
Unite the Country, VoteVets, and
Senate Majority PAC in the name of
Pacific Environmental Coalition.

COMPLAINT

1. This complaint is filed pursuant to 52 U.S.C. § 30109(a)(1) and is based on information and belief that Pacific Atlantic Action Coalition (“PAAC”), Pacific Environmental Coalition (“PEC”), and any person(s) who created, operated, and/or made contributions to or in the name of PAAC or PEC (John Doe, Jane Doe, and other persons) have violated Section 30122 of the Federal Election Campaign Act (“FECA”), 52 U.S.C. § 30101, *et seq.*
2. PAAC, a 501(c)(4) nonprofit organization, formed on May 21, 2018, within weeks received \$430,000 from a single source—its only donation at the time—and then weeks later contributed \$200,000 to the super PAC Senate Majority PAC (“SMP”). PEC, another 501(c)(4), formed in September 2019, and in February 2020 gave \$300,000 to the super PAC Unite the Country and \$250,000 to the super PAC VoteVets, and in May 2020, gave \$500,000 to the super PAC SMP. PAAC and PEC have the same address, the same incorporator, the same CEO, and board members from the same tax consulting firm. There is no record of either group engaging in additional activity apart from these contributions. The temporal proximity between the creation of PAAC and PEC, the funding received, and their six-figure contributions, when viewed in the context of their overall activities, strongly suggests that an unknown donor or donors gave funds to PAAC and PEC for the purpose of secretly financing these super PAC contributions.
3. As a result, complainants have reason to believe that any person(s) who created, operated, and/or contributed to PAAC and PEC violated 52 U.S.C. § 30122 by making contributions to these super PACs in the name of another person, namely

PAAC and PEC, and that PAAC and PEC both violated 52 U.S.C. § 30122 by knowingly permitting their names to be used for the making of such contributions.

4. “If the Commission, upon receiving a complaint ... has reason to believe that a person has committed, or is about to commit, a violation of [the FECA] ... [t]he Commission *shall make an investigation* of such alleged violation” 52 U.S.C. § 30109(a)(2) (emphasis added); *see also* 11 C.F.R. § 111.4(a).

FACTS

Facts Relevant to PAAC

5. On May 21, 2018, PAAC was incorporated in California by James P. Joseph as a “nonprofit public benefit corporation” at the address at 314 Lytton Ave., Suite 200, Palo Alto, CA 94301,¹ an address shared with the tax consulting firm Apercen Partners, which represents high net worth individual clients.² According to its California statement of information, PAAC’s Chief Executive Officer is Matt Cohler, and its Secretary, Chief Financial Officer, and Registered Agent is Tom Van Loben Sels.³ Van Loben Sels is an attorney at Apercen Partners LLC.⁴
6. Within five weeks after forming, PAAC raised \$434,400 from a single donation of publicly traded securities, according to PAAC’s 2018 990, for its initial tax year

¹ PAAC, Articles of Incorporation, California Sec’y of State (May 21, 2018), <https://businesssearch.sos.ca.gov/Document/RetrievePDF?Id=04151872-24253960>.

² APERCEN PARTNERS, <http://www.apercen.com/> (last visited June 24, 2020).

³ PAAC, Statement of Information, California Sec’y of State (May 22, 2018), <https://businesssearch.sos.ca.gov/Document/RetrievePDF?Id=04151872-24271800>. Apart from the articles of incorporation and the 2018 statement of information, PAAC’s only other corporate document on file with the California Secretary of State is its 2020 statement of information, which reported the same address and officers that the 2018 statement of information did. PAAC, Statement of Information, California Sec’y of State (Apr. 16, 2020), <https://businesssearch.sos.ca.gov/Document/RetrievePDF?Id=04151872-28138207>.

⁴ Tom Van Loben Sels, LINKEDIN, <https://www.linkedin.com/in/tom-van-loben-sels-83455010> (last visited June 24, 2020).

which ran May 21, 2018 through June 30, 2018.⁵ That 990 disclosed that PAAC sold the securities during this same period for \$433,781, which constituted a \$619 loss from the \$434,400 basis; PAAC reported earning only \$112 in investment income over the reporting period.⁶ This single \$434,400 donation accounted for the entirety of PAAC's fundraising,⁷ and PAAC told the IRS that "it had no other activities" during this period.⁸

7. On July 18, 2018, less than two months after incorporation, PAAC gave \$200,000 to SMP, from the address 314 Lytton Ave., Ste. 200, Palo Alto, CA 94301-1430.⁹
8. In a determination letter dated October 15, 2019, the IRS granted PAAC tax-exempt status under Section 501(c)(4) of the Internal Revenue Code, with a retroactively effective date of May 21, 2018.¹⁰
9. Aside from the California incorporation records and IRS records, there is no publicly available information about PAAC. PAAC does not appear to have a website or otherwise discernible public footprint:
 - a. The only results produced by a Google search for "Pacific Atlantic Action Coalition" are those that duplicate or comment on the information contained in PAAC's California incorporation records, public IRS filings, and/or the political contribution entry on SMP's Commission-filed report.¹¹

⁵ PAAC, 2018 Return of Organization Exempt from Income Tax (tax year May 21, 2018 – June 30, 2018), IRS Form 990 at 9, 13 (filed May 7, 2018) (attached as Exhibit A).

⁶ *Id.* at 1, 9 (disclosing on lines 7a-d the sale of securities for \$433,781).

⁷ *Id.* at 9.

⁸ *Id.* at 2 ("During its initial year ending June 30, 2018, the organization was funded but had no other activities.").

⁹ SMP, 2018 August Monthly, FEC Form 3X at 207 (filed Aug. 20, 2018), <http://docquery.fec.gov/pdf/182/201808209121411182/201808209121411182.pdf>.

¹⁰ Letter from IRS to Pacific Atlantic Action Coalition (Oct. 15, 2019) (attached as Exhibit B).

¹¹ Search for "Pacific Atlantic Action Coalition," GOOGLE, <https://bit.ly/2ZlpUo7> (last visited June 24, 2020).

- b. There appear to be no social media accounts or pages under the name “Pacific Atlantic Action Coalition” on Twitter, Facebook, or Instagram.
- c. Research shows no evidence of other PAAC activity or of a public footprint beyond California, IRS, and Commission records.

Facts Relevant to PEC

10. On September 20, 2019, PEC was incorporated in California by James P. Joseph as a “nonprofit public benefit corporation” at the Apercen Partners address, 314 Lytton Ave., Suite 200, Palo Alto, CA 94301.¹² According to its California statement of information, PEC’s Chief Executive Officer is Matt Cohler, and its Secretary, Chief Financial Officer, and Registered Agent is Melissa Carrig.¹³ Carrig is an attorney at Apercen Partners, and according to her LinkedIn profile represents high net worth individual clients.¹⁴
11. On February 13, 2020, PEC gave \$300,000 to the super PAC Unite the Country,¹⁵ and \$250,000 to the super PAC VoteVets.¹⁶ Both contribution entries reported PEC’s address as 314 Lytton Ave., Ste. 200, Palo Alto, CA 94301-1430.¹⁷

¹² PEC, Articles of Incorporation, California Sec’y of State (Sept. 20, 2019), <https://businesssearch.sos.ca.gov/Document/RetrievePDF?Id=04317846-26924966>.

¹³ See PEC, Statement of Information, California Sec’y of State (Nov. 21, 2019), <https://businesssearch.sos.ca.gov/Document/RetrievePDF?Id=04317846-27262291>.

¹⁴ Melissa Ann Carrig, License Status, State Bar of California, <http://members.calbar.ca.gov/fal/Licensee/Detail/210491> (last visited June 24, 2020) (showing address at Apercen Partners, LLC); Melissa Ann Carrig, LINKEDIN, <https://www.linkedin.com/in/melissa-carrig-592b326> (last visited June 24, 2020).

¹⁵ Unite the Country, 2020 March Monthly, FEC Form 3X at 13 (filed Mar. 20, 2020), <https://docquery.fec.gov/cgi-bin/fecimg/?202003209204649987>.

¹⁶ VoteVets, 2020 March Monthly, FEC Form 3X at 89 (filed Mar. 20, 2020), <https://docquery.fec.gov/cgi-bin/fecimg/?202003209204669742>.

¹⁷ *Id.*; Unite the Country, 2020 March Monthly, *supra* note 15.

12. On May 14, 2020, PEC gave \$500,000 to the super PAC SMP from the address 314 Lytton Ave., Ste. 200, Palo Alto, CA 94301-1430.¹⁸
13. Aside from the California incorporation records, there is no publicly available information about PEC. PEC does not appear to have a website or otherwise discernible public footprint:
- a. The only results produced by a Google search for “Pacific Environmental Coalition” are those that duplicate or comment on the information in PEC’s California incorporation records and/or the super PAC reports on file with the Commission.¹⁹
 - b. There appear to be no social media accounts or pages under the name “Pacific Environmental Coalition” on Twitter, Facebook, or Instagram.
 - c. Research shows no evidence of PEC activity or of a public footprint beyond California and Commission records.

SUMMARY OF THE LAW

Straw Donor Ban

14. FECA provides that “[n]o person shall make a contribution in the name of another person or knowingly permit his name to be used to effect such a contribution and no person shall knowingly accept a contribution made by one person in the name of another person.” 52 U.S.C. § 30122.

¹⁸ SMP, 2020 June Monthly, FEC Form 3X at 448 (filed June 20, 2020), <https://docquery.fec.gov/pdf/718/202006209244048718/202006209244048718.pdf>.

¹⁹ Search for “Pacific Environmental Coalition,” GOOGLE, <https://bit.ly/3galhn5> (last visited June 24, 2020).

15. The Commission regulation implementing the statutory prohibition on “contributions in the name of another” provides the following examples of “contributions in the name of another”:
- a. “Giving money or anything of value, all or part of which was provided to the contributor by another person (the true contributor) without disclosing the source of money or the thing of value to the recipient candidate or committee at the time the contribution is made.” 11 C.F.R. § 110.4(b)(2)(i).
 - b. “Making a contribution of money or anything of value and attributing as the source of the money or thing of value another person when in fact the contributor is the source.” 11 C.F.R. § 110.4(b)(2)(ii).
16. The requirement that a contribution be made in the name of its true source promotes Congress’s objective of ensuring the complete and accurate disclosure by candidates and committees of the political contributions they receive,²⁰ and ensures that the public and complainant Christ have the information necessary to evaluate candidates for office and cast an informed vote.
17. On April 1, 2016, then-Chairman Petersen and Commissioners Hunter and Goodman “provide[d] clear public guidance on the appropriate standard that we will apply in future matters” pertaining to allegations that an LLC corporation was used to facilitate a contribution in the name of another. Statement of Reasons of Chairman Matthew S. Petersen and Commissioners Caroline C. Hunter and Lee E. Goodman,

²⁰ *United States v. O'Donnell*, 608 F.3d 546, 553 (9th Cir. 2010) (“[T]he congressional purpose behind [Section 30122]—to ensure the complete and accurate disclosure of the contributors who finance federal elections— is plain.”) (emphasis added); *Mariani v. United States*, 212 F.3d 761, 775 (3d Cir. 2000) (rejecting constitutional challenge to Section 30122 in light of the compelling governmental interest in disclosure).

MURs 6485, 6487, 6488, 6711, 6930 (April 1, 2016) at 2.²¹ The Commissioners acknowledged that the statute covers “partnerships, *corporations*, and other organizations,” *id.* at 7, noting that “Section 30122 prohibits a person from making a contribution in the name of another person, and the Act's definition of ‘person’ includes corporations,” *id.* at 12. The Commissioners advised that, in matters involving LLC straw donors, “the proper focus will be on whether funds were intentionally funneled through” a corporation “for the purpose of making a contribution that evades the Act's reporting requirements. If they were, then the true source of the funds is the person who funneled them through the corporate entity for this purpose.” *Id.* at 12; *see also id.* at 2. With respect to LLC straw donors, the relevant factors that these Commissioners indicated they would consider included whether:

“there is evidence indicating that the corporate entity did not have income from assets, investment earnings, business revenues, or bona fide capital investments, or was created and operated for the sole purpose of making political contributions. These facts would suggest the corporate entity is a straw donor and not the true source of the contribution.”

Id. at 12.

²¹

See <https://www.fec.gov/files/legal/murs/6487/16044391129.pdf>.

CAUSES OF ACTION

COUNT I:

PAAC, AND PERSONS WHO CREATED, OPERATED, AND/OR CONTRIBUTED TO PAAC, VIOLATED 52 U.S.C. § 30122

18. PAAC formed on May 21, 2018,²² within weeks received \$430,000 from a single source²³—its only donation at the time²⁴—and then shortly thereafter contributed \$200,000 to SMP. Outside of this single donation, the available facts do not indicate that PAAC had raised independent grant income or otherwise generated sufficient assets or revenue to cover the \$200,000 contribution at the time the contribution was made.²⁵ Nor did it raise sufficient “investment earnings”: by its own admission, in its first tax period, PAAC earned only \$112 in investment income, and then upon selling the donated securities reported a \$619 loss.²⁶ PAAC’s single source of funding, and the temporal proximity between PAAC’s creation, its funding, and its contribution, when viewed in the context of its overall activities, indicates that the true donor gave funds to PAAC for the purpose of financing the \$200,000 super PAC contribution.
19. The donation to PAAC came in the form of publicly traded securities,²⁷ and PAAC financed the contribution by selling those securities,²⁸ not by generating sufficient

²² PAAC, Articles of Incorporation, *supra* note 1.

²³ PAAC, 2018 Return of Organization Exempt from Income Tax, *supra* note 5, at 13 (showing a single \$434,400 contribution of publicly-traded securities given between May 21, 2018 and June 30, 2018, PAAC’s tax year); *see also id.* at 9 (disclosing on line 7a-d the sale of those securities during the same May 21, 2018-June 30, 2018 period).

²⁴ *Id.* at 13.

²⁵ As a nonprofit corporation, PAAC would not have business revenue or bona fide capital investments. On its 2018 990, PAAC answered “no” to the question of whether it had unrelated business gross income of over \$1,000. *Id.* at 5.

²⁶ *Id.* at 9.

²⁷ *Id.* at 13 (showing a single \$434,400 contribution of publicly-traded securities given between May 21, 2018 and June 30, 2018, PAAC’s tax year).

²⁸ *Id.* at 9 (disclosing on line 7a-d the sale of those securities during the same May 21, 2018-June 30, 2018 period).

additional investment, business, or other revenue after its formation.²⁹ That scheme may have offered tax benefits to the original donor,³⁰ yet any tax benefit associated with the transaction does not change the conclusion that the stock donation was made for the purpose of financing the super PAC contribution.³¹

20. Therefore, based on published reports, there is reason to believe that PAAC violated 52 U.S.C. § 30122 by “[g]iving money . . . , all or part of which was provided to” PAAC by another person (*i.e.*, the true contributor(s)) without disclosing the true source of money at the time of making the contribution to SMP. *See* 11 C.F.R. § 110.4 (b)(2)(i).
21. Based on published reports, there is reason to believe that person(s) who created, operated, and/or contributed to PAAC (John Doe, Jane Doe, and other persons) may have violated 52 U.S.C. § 30122 by “[m]aking a contribution of money . . . and

²⁹ As described *supra* ¶ 6, PAAC reported to the IRS only \$112 in positive investment income and reported a \$619 loss from the sale of the donated securities, with the basis equal to the value of the securities when they were given to PAAC as a contribution.

³⁰ *See, e.g.*, Gregory L. Colvin, *Donations of Appreciated Stock to Social Welfare and Political Organizations in Candidate Campaigns*, TAXATION OF EXEMPTS (July/August 2004), <https://www.adlercolvin.com/wp-content/uploads/2017/12/Donations-of-Appreciated-Stock-to-Social-Welfare-Political-00084517x-A3536.pdf> (describing how a donor does not pay tax on the value of appreciated stock to a social welfare organization, but would be taxed on stock donations to a political organization, with the tax assessed based on the difference between the fair market value of the stock at the time of the transfer to the political organization and the donor's adjusted basis); *see also* James P. Joseph, Bridget M. Weiss, & Andras Kosaras, *Donations of Appreciated Stock to Social Welfare and Political Organizations*, ARNOLD & PORTER (May 25, 2016), <https://www.arnoldporter.com/en/perspectives/publications/2016/05/donations-of-appreciated-stock-to-social-welfare>.

³¹ Nor does the conclusion change because the \$434,000 donation to PAAC exceeded the \$200,000 super PAC contribution; in fact, it strengthens the straw donor inference, since this is the only way that a straw donor scheme involving a single-donor 501(c)(4) could be executed without running afoul of tax law. PAAC must have a “less than primary” level of political activity in order to maintain its tax-exempt status. *See* I.R.C. § 501(c)(4) (providing tax-exempt status for organizations “operated exclusively for the promotion of social welfare”) and Treas. Reg. § 1.501(c)(4)-1(a)(2) (stating that an organization is “operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community” and clarifying that campaign activity does not count as “the promotion of social welfare.”). Therefore, because PAAC was funded by a single donation, it must have raised in excess of the amount it planned to spend on campaign activity in order to maintain a “less than primary” level of political activity and preserve its tax-exempt status.

attributing as the source of the money . . . another person [namely, PAAC] when in fact [the person(s) who created, operated and/or contributed to PAAC was/were] the source,” *see* 11 C.F.R. § 110.4(b)(2)(ii).

22. Based on published reports, there is reason to believe that PAAC has violated 52 U.S.C. § 30122 by “knowingly permit[ting its] name to be used to effect such a contribution.” 52 U.S.C. § 30122.

**COUNT II:
PEC, AND PERSONS WHO CREATED, OPERATED, AND/OR CONTRIBUTED TO PEC,
VIOLATED 52 U.S.C. § 30122**

23. PEC was created on September 20, 2019,³² and five months later, on February 13, 2020, gave \$300,000 to the super PAC Unite the Country,³³ and \$250,000 to the super PAC VoteVets.³⁴
24. The temporal proximity between PEC’s formation in September and its \$550,000 in contributions five months later, when viewed in the context of its overall activities, strongly suggests that it received funds for the purpose of making these contributions. PEC does not have a website, social media account, search engine presence, or record of activity, and the available facts indicate that PEC had not generated independent grant revenue, or accrued sufficient assets or bona fide capital investments, to cover a \$250,000 contribution to VoteVets and a \$300,000 contribution to Unite the Country at the time these contributions were made.
25. Moreover, the evidence indicates that PEC and PAAC were part of a similar straw donor scheme, potentially involving the same true source of funds. The two entities

³² PEC, Articles of Incorporation, *supra* note 12.

³³ Unite the Country, 2020 March Monthly, *supra* note 15, at 13.

³⁴ VoteVets, 2020 March Monthly, *supra* note 16, at 89.

have the same address, the same incorporator, the same CEO, board members from the same tax consulting firm, and similar names; moreover, both PEC and PAAC made six figure donations to Democratic super PACs shortly after their formation.

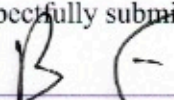
26. Therefore, based on published reports, there is reason to believe that PEC violated 52 U.S.C. § 30122 by “[g]iving money . . . , all or part of which was provided to” PEC by another person (*i.e.*, the true contributor(s)) without disclosing the true source of money at the time of making the contributions to Unite the Country and VoteVets. *See* 11 C.F.R. § 110.4 (b)(2)(i).
27. Based on published reports, there is reason to believe that person(s) who created, operated, and/or contributed to PEC (John Doe, Jane Doe, and other persons) violated 52 U.S.C. § 30122 by “[m]aking a contribution of money . . . and attributing as the source of the money . . . another person [namely, PEC] when in fact [the person(s) who created, operated and/or contributed to PEC was/were] the source,” *see* 11 C.F.R. § 110.4(b)(2)(ii).
28. Based on published reports, there is reason to believe that PEC has violated 52 U.S.C. § 30122 by “knowingly permit[ting its] name to be used to effect such a contribution.” 52 U.S.C. § 30122.

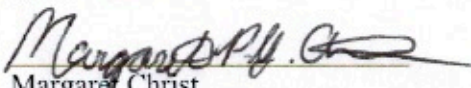
PRAYER FOR RELIEF

29. Wherefore, the Commission should find reason to believe that PAAC, PEC, and any person(s) who created, operated, and made contributions to or in the name of these entities (John Doe, Jane Doe, and other persons) have violated 52 U.S.C. § 30101 *et seq.*, and conduct an immediate investigation under 52 U.S.C. § 30109(a)(2).

30. Further, the Commission should seek appropriate sanctions for any and all violations, including civil penalties sufficient to deter future violations and an injunction prohibiting the respondents from any and all violations in the future, and should seek such additional remedies as are necessary and appropriate to ensure compliance with the FECA.

Respectfully submitted,


Campaign Legal Center, by
Brendan M. Fischer
1101 14th Street NW, Suite 400
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1101 14th Street NW, Suite 400
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Counsel to the Campaign Legal Center,
Margaret Christ

June 24, 2020

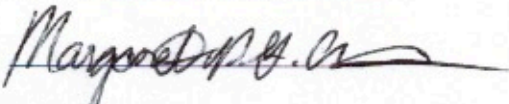
VERIFICATION

The complainants listed below hereby verify that the statements made in the attached Complaint are, upon their information and belief, true.


Sworn pursuant to 18 U.S.C. § 1001.



For Complainant Margaret Christ


Margaret Christ

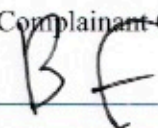
Sworn to and subscribed before me this 24TH day of June 2020.



Notary Public



For Complainant Campaign Legal Center



Brendan M. Fischer

Sworn to and subscribed before me this 24TH day of June 2020.



Notary Public

EXHIBIT A

Form **990**Department of the Treasury
Internal Revenue Service**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.

▶ Go to www.irs.gov/Form990 for instructions and the latest information

OMB No 1545-0047

2018**Open to Public
Inspection****A** For the 2018 calendar year, or tax year beginning

05/21, 2018, and ending

06/30, 2018

B Check if applicable

Address change ☐

Name change ☐

Initial return ☒

Final return/terminated ☐

Amended return ☐

Application pending ☐

C Name of organization

PACIFIC ATLANTIC ACTION COALITION

Doing business as

Number and street (or P O box if mail is not delivered to street address)

Room/suite

314 LYTTON AVENUE, SUITE 200

City or town, state or province, country, and ZIP or foreign postal code

PALO ALTO, CA 94301

F Name and address of principal officer

MATT COHLER

314 LYTTON AVENUE, SUITE 200, PALO ALTO, CA 94301

D Employer identification number

83-0618466

E Telephone number

(650) 804-7100

G Gross receipts \$

868,293.

H(a) Is this a group return for subordinates?☐ Yes☒ No**H(b)** Are all subordinates included?☐ Yes☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number**I** Tax-exempt status

501(c)(3)

☒

501(c)(4) (insert no)

4947(a)(1) or

527

J Website ▶ N/A**K** Form of organization☒

Corporation

☐ Trust☐ Association☐ Other**L** Year of formation 2018**M** State of legal domicile

CA

Part I Summary**1** Briefly describe the organization's mission or most significant activities EDUCATE THE PUBLIC REGARDING PUBLIC POLICY ISSUES AND PROMOTE ADVANCES IN PUBLIC POLICY**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	2.
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	2.
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	0.
6 Total number of volunteers (estimate if necessary)	6	2.
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 38	7b	0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0.	434,400.
9 Program service revenue (Part VIII, line 2g)	0.	0.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	-507.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	433,893.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
17 Other expenses (Part IX, column (A), lines 11a-11d, 14f-24e)	0.	0.
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	0.	0.
19 Revenue less expenses Subtract line 18 from line 12	0.	433,893.
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	0.	433,893.
21 Total liabilities (Part X, line 26)	0.	0.
22 Net assets or fund balances Subtract line 21 from line 20	0.	433,893.

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.

Sign Here ☒ TOM VAN LOBEN SELS **TREASURER** **Date** 5/13/19

Print/Type preparer's name **Preparer's Signature** **Date** **Check ☐ if self-employed** **PTIN**

PAUL D KELLER

Paul D Keller

5/9/19

☐

P00179519

Firm's name ▶ APERCEN PARTNERS LLC

Firm's EIN ▶ 26-2246506

Firm's address ▶ 314 LYTTON AVENUE, SUITE 200 PALO ALTO, CA 94301

Phone no 650-804-7100

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2018)

JSA

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PAGE 2

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission

ATTACHMENT 1

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 \$ _____ including grants of \$ _____) (Revenue \$ _____)

THE ORGANIZATION WILL PROMOTE PUBLIC POLICY CHANGE THROUGH
 EDUCATION, ADVOCACY, GRANTMAKING AND OTHER ACTIVITIES, AND IT WILL
 PROMOTE THE GENERAL WELFARE OF INDIVIDUALS AND THEIR COMMUNITIES
 THROUGH PUBLIC EDUCATION AND BY ADVOCATING FOR BENEFICIAL CHANGES
 IN PUBLIC POLICY. DURING ITS INITIAL YEAR ENDING JUNE 30, 2018,
 THE ORGANIZATION WAS FUNDED BUT HAD NO OTHER ACTIVITIES.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4c** (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4d** Other program services (Describe in Schedule O)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ☐ 0.

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.	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	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	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
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	5	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	6	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	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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	9	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	10	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	11a	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	11b	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	11c	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	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	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	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.	12a	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	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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	14b	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	15	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	16	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).	17	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	18	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	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 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? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

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

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
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	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. 2a 0.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
4a	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)?	4a	X
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)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	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?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	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?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	
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 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? Note. See instructions and file Form 4720, Schedule N	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O	16	X

Form **990** (2018)

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
1a 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		
1b Enter the number of voting members included in line 1a, above, who are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<input checked="" type="checkbox"/> X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/> X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/> X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/> X
6 Did the organization have members or stockholders?		<input checked="" type="checkbox"/> X
7a 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?		<input checked="" type="checkbox"/> X
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/> X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	<input checked="" type="checkbox"/> X	
b Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/> X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		<input checked="" type="checkbox"/> X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/> X
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/> X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	<input checked="" type="checkbox"/> X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/> X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<input checked="" type="checkbox"/> X	
13 Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/> X	
14 Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/> X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		<input checked="" type="checkbox"/> X
b Other officers or key employees of the organization		<input checked="" type="checkbox"/> X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/> X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A 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.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 APERCEN PARTNERS LLC 314 LYTTON AVENUE, SUITE 200 PALO ALTO, CA 94301 650-804-7100

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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****1a** 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) MATT COHLER PRESIDENT/DIRECTOR	.50	X		X				0.	0.	0.
(2) TOM VAN LOBEN SELS SECRETARY/TREASURER/DIRECTOR	.50	X		X				0.	0.	0.
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

[illegible]

	Yes	No
3		X
4		X
5		X

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶	0.
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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
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	434,400			
	g	Noncash contributions included in lines 1a-1f \$		434,400			
	h	Total. Add lines 1a-1f		434,400			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).		112			112
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			433,781				
	b	Less cost or other basis and sales expenses		434,400			
	c	Gain or (loss)		-619			
	d	Net gain or (loss)		-619			-619
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a	0			
	b	Less direct expenses	b	0			
	c	Net income or (loss) from fundraising events		0			
	9a	Gross income from gaming activities See Part IV, line 19	a	0			
	b	Less direct expenses	b	0			
	c	Net income or (loss) from gaming activities		0			
	10a	Gross sales of inventory, less returns and allowances	a	0			
	b	Less cost of goods sold	b	0			
	c	Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		0				
12	Total revenue. See instructions		433,893			-507	

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 ☐**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	0.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	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.			
7 Other salaries and wages	0.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0.			
9 Other employee benefits	0.			
10 Payroll taxes	0.			
11 Fees for services (non-employees)				
a Management	0.			
b Legal	0.			
c Accounting	0.			
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	0.			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0.			
12 Advertising and promotion	0.			
13 Office expenses	0.			
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	0.			
17 Travel	0.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	0.			
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	0.			
23 Insurance	0.			
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				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	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)	0.			

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	0.	1	0.
	2 Savings and temporary cash investments	0.	2	433,781.
	3 Pledges and grants receivable, net	0.	3	0.
	4 Accounts receivable, net	0.	4	0.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.	0.	5	0.
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.	0.	6	0.
	7 Notes and loans receivable, net	0.	7	0.
	8 Inventories for sale or use	0.	8	0.
	9 Prepaid expenses and deferred charges	0.	9	0.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D.			
	b Less accumulated depreciation.	0.	10c	0.
	11 Investments - publicly traded securities	0.	11	0.
	12 Investments - other securities. See Part IV, line 11.	0.	12	0.
	13 Investments - program-related. See Part IV, line 11.	0.	13	0.
	14 Intangible assets	0.	14	0.
	15 Other assets. See Part IV, line 11.	0.	15	112.
16 Total assets. Add lines 1 through 15 (must equal line 34).	0.	16	433,893.	
Liabilities	17 Accounts payable and accrued expenses	0.	17	0.
	18 Grants payable	0.	18	0.
	19 Deferred revenue	0.	19	0.
	20 Tax-exempt bond liabilities	0.	20	0.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.	0.	21	0.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.	0.	22	0.
	23 Secured mortgages and notes payable to unrelated third parties	0.	23	0.
	24 Unsecured notes and loans payable to unrelated third parties	0.	24	0.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.	0.	25	0.
	26 Total liabilities. Add lines 17 through 25.	0.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0.	30	0.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32 Retained earnings, endowment, accumulated income, or other funds	0.	32	433,893.
	33 Total net assets or fund balances	0.	33	433,893.
34 Total liabilities and net assets/fund balances	0.	34	433,893.	

Form **990** (2018)

Part XI Reconciliation of Net AssetsCheck 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	433,893.
2	Total expenses (must equal Part IX, column (A), line 25)	2	0.
3	Revenue less expenses Subtract line 2 from line 1	3	433,893.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	0.
5	Net unrealized gains (losses) on investments	5	0.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	0.
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	433,893.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 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?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

Form **990** (2018)

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**
► **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

PACIFIC ATLANTIC ACTION COALITION

Employer identification number

83-0618466

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	-	-	-	-
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1.	434,400.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

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

29

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

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

Schedule M (Form 990) 2018

JSA

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Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

PART I, COLUMN (B)

THE NUMBER REPORTED IS THE NUMBER OF CONTRIBUTIONS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

PACIFIC ATLANTIC ACTION COALITION

Employer identification number

83-0618466

PART VI, SECTION B, LINE 11B

FORM 990 IS PREPARED BY AUTHORIZED AGENTS OF THE ORGANIZATION AND

REVIEWED BY THE BOARD OF DIRECTORS BEFORE BEING FILED.

PART VI, SECTION B, LINE 12C

THE CONFLICT OF INTEREST POLICY COVERS DIRECTORS, OFFICERS, KEY
EMPLOYEES, COMMITTEE MEMBERS, SPOUSES OR DOMESTIC PARTNERS OF ANY OF THE
LISTED PEOPLE, AND FORMER OFFICERS, DIRECTORS OR KEY EMPLOYEES WHO SERVED
IN SUCH CAPACITY WITHIN THE FIVE PREVIOUS YEARS. IN CONNECTION WITH ANY
ACTUAL OR POSSIBLE CONFLICT OF INTEREST, A COVERED PERSON MUST
IMMEDIATELY DISCLOSE TO THE BOARD, COMMITTEE OR BOARD DESIGNEE THE
EXISTENCE AND NATURE OF HIS OR HER FINANCIAL INTEREST OR ANY DISCLOSABLE
RELATIONSHIPS. ALL NEWLY APPOINTED OR ELECTED BOARD MEMBERS OR OFFICERS
SHALL DISCLOSE ALL KNOWN CONFLICTS OF INTEREST AND DISCLOSABLE
RELATIONSHIPS UPON ASSUMPTION OF THEIR DUTIES, AND SHOULD A CONFLICT OF
INTEREST OR DISCLOSABLE RELATIONSHIP DEVELOP, MUST IMMEDIATELY DISCLOSE
TO THE BOARD, COMMITTEE OR BOARD DESIGNEE SUCH ACTUAL OR POSSIBLE
CONFLICT OF INTEREST OR DISCLOSABLE RELATIONSHIP. AFTER A POTENTIAL
CONFLICT HAS BEEN DISCLOSED, THE BOARD OR COMMITTEE SHALL DETERMINE IF A
CONFLICT OF INTEREST EXISTS. IF THE BOARD OR COMMITTEE DETERMINES THAT A
COVERED PERSON HAS A FINANCIAL INTEREST, THEN IT WILL BE INVESTIGATED AND
DETERMINED BY A MAJORITY VOTE OF THE DISINTERESTED BOARD MEMBERS WHETHER
THE TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTERESTS.

Name of the organization PACIFIC ATLANTIC ACTION COALITION	Employer identification number 83-0618466
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PART VI, SECTION B, LINES 15A-B

THE ORGANIZATION DOES NOT COMPENSATE ANY OFFICERS OR TOP OFFICIALS.

~~PART VI, SECTION C, LINE 19~~

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST WHEN
REQUIRED BY FEDERAL OR STATE LAW.

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE MISSION OF THE ORGANIZATION IS TO EDUCATE THE GENERAL PUBLIC
REGARDING ISSUES OF PUBLIC POLICY AND TO PROMOTE AND BRING ABOUT
ADVANCES IN SUCH AREAS OF PUBLIC POLICY. THE ORGANIZATION WILL
PROMOTE PUBLIC POLICY CHANGE THROUGH EDUCATION, ADVOCACY, GRANTMAKING
AND OTHER PERMISSIBLE ACTIVITIES IN FURTHERANCE OF ITS EXEMPT
PURPOSE. THE ORGANIZATION PROMOTES THE GENERAL WELFARE OF INDIVIDUALS
AND THEIR COMMUNITIES THROUGH BOTH PUBLIC EDUCATION AND BY ADVOCATING
FOR BENEFICIAL CHANGES IN PUBLIC POLICY.

EXHIBIT B

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: OCT 15 2019

PACIFIC ATLANTIC ACTION COALITION
314 LYTTON AVE STE 200
PALO ALTO, CA 94301

Employer Identification Number:
83-0618466
DLN:
17053234338008
Contact Person:
JOSEPH LAUX ID# 31077
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
May 21, 2018
Contribution Deductibility:
No
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(4). This letter could help resolve questions on your exempt status. Please keep it for your records.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

PACIFIC ATLANTIC ACTION COALITION

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen a. martin

Director, Exempt Organizations
Rulings and Agreements