

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service(77)

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2007 calendar year, or tax year beginning 2007, and ending

B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending. C Tides Foundation, PO Box 29903, San Francisco, CA 94129-0903. D Employer Identification Number 51-0198509. E Telephone number 415-561-6400. F Accounting method: Cash, Accrual, Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? Yes No. H (b) If 'Yes,' enter number of affiliates. H (c) Are all affiliates included? Yes No. H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No.

G Web site: www.Tides.org

J Organization type (check only one) [X] 501(c) 3 (insert no) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 247,280,667.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with 21 rows and 3 columns: Description, (A) Securities, (B) Other. Includes revenue from contributions, program service, investments, and expenses for Tides Foundation.

SCANNED JUL 18 2008

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OPEN UNIT

EXEMPT

ASSETS

Handwritten marks: 18 617

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See *instruct*)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) See Stmt 3 (cash \$ 61773112. non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a	61,773,112.	61,773,112.		
22b Other grants and allocations (att sch) See Stmt 4 (cash \$ 30687229. non-cash \$ _____) If this amount includes foreign grants, check here <input checked="" type="checkbox"/>	22b	30,687,229.	30,687,229.		
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A	25a	429,044.	343,235.	85,809.	0.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c	0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c	26	2,510,584.	2,169,135.	333,597.	7,852.
27 Pension plan contributions not included on lines 25a, b, and c	27	88,968.	76,868.	12,100.	
28 Employee benefits not included on lines 25a - 27	28	475,773.	411,066.	63,169.	1,538.
29 Payroll taxes	29	207,178.	179,001.	28,177.	
30 Professional fundraising fees	30				
31 Accounting fees	31	85,965.		85,965.	
32 Legal fees	32	145,832.	125,999.	19,833.	
33 Supplies	33	57,411.	49,603.	7,808.	
34 Telephone	34	89,541.	77,363.	12,178.	
35 Postage and shipping	35	26,558.	22,946.	3,612.	
36 Occupancy	36	382,884.	330,811.	52,073.	
37 Equipment rental and maintenance	37	95,912.	82,868.	13,044.	
38 Printing and publications	38	89,072.	76,958.	12,114.	
39 Travel	39	365,263.	315,586.	49,677.	
40 Conferences, conventions, and meetings	40	43,961.	37,982.	5,979.	
41 Interest	41	477,793.		477,793.	
42 Depreciation, depletion, etc (attach schedule)	42	47,297.	40,864.	6,433.	
43 Other expenses not covered above (itemize)					
a See Statement 5	43a	3,755,018.	2,742,182.	991,804.	21,032.
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses Add lines 22a through 43g (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	101,834,395.	99,542,808.	2,261,165.	30,422.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ <u>Grantmaking</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others.)
<p>a Grants program: <u>The principal purpose of the Tides Foundation is grantmaking. A complete list of the grantees for the calendar year is provided in Statements 3 and 4.</u></p> <p>(Grants and allocations \$ <u>92,460,341.</u>) If this amount includes foreign grants, check here ▶ <input checked="" type="checkbox"/></p>	99,542,808.
<p>b</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>c</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>d</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>e Other program services</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶</p>	99,542,808.

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Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing	1,000.	45	1,000.
	46 Savings and temporary cash investments	3,195,480.	46	5,123,401.
	47a Accounts receivable	110,240.		
	b Less: allowance for doubtful accounts		47b	110,240.
	48a Pledges receivable	4,676,983.		
	b Less: allowance for doubtful accounts		48b	4,676,983.
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	5,790,006.		
	b Less: allowance for doubtful accounts	5,790,006.	51b	5,790,006.
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	319,285.	53	246,286.
	54a Investments – publicly-traded securities	139,947,115.	54a	161,980,024.
	b Investments – other securities (attach sch)	39,605.	54b	39,605.
55a Investments – land, buildings, & equipment basis		55a		
b Less: accumulated depreciation (attach schedule)		55b		
56 Investments – other (attach schedule)	4,048,992.	56	3,565,793.	
57a Land, buildings, and equipment basis	1,953,817.	57a		
b Less: accumulated depreciation (attach schedule)	616,732.	57b	1,337,085.	
58 Other assets, including program-related investments (describe ▶ See Statement 9)	1,086,611.	58	1,271,333.	
59 Total assets (must equal line 74) Add lines 45 through 58	166,029,667.	59	184,141,756.	
LIABILITIES	60 Accounts payable and accrued expenses	925,863.	60	1,219,713.
	61 Grants payable	10,359,097.	61	8,304,775.
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)	12,200,000.	64b	3,650,000.
	65 Other liabilities (describe ▶ See Statement 10)	537,351.	65	504,208.
66 Total liabilities. Add lines 60 through 65	24,022,311.	66	13,678,696.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	141,297,302.	67	166,969,986.
	68 Temporarily restricted	710,054.	68	3,493,074.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	142,007,356.	73	170,463,060.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	166,029,667.	74	184,141,756.	

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	130,895,228.
b	Amounts included on line a but not on Part I, line 12			
	1 Net unrealized gains on investments	b1		3,478,558.
	2 Donated services and use of facilities	b2		
	3 Recoveries of prior year grants	b3		
	4 Other (specify) _____ See Stmt 11	b4		605,129.
	Add lines b1 through b4		b	4,083,687.
c	Subtract line b from line a		c	126,811,541.
d	Amounts included on Part I, line 12, but not on line a :			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify) _____	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12) Add lines c and d		e	126,811,541.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements		a	102,412,944.
b	Amounts included on line a but not on Part I, line 17			
	1 Donated services and use of facilities	b1		
	2 Prior year adjustments reported on Part I, line 20	b2		
	3 Losses reported on Part I, line 20	b3		
	4 Other (specify) _____ See Stmt 12	b4		578,549.
	Add lines b1 through b4		b	578,549.
c	Subtract line b from line a		c	101,834,395.
d	Amounts included on Part I, line 17, but not on line a :			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify) _____	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17) Add lines c and d		e	101,834,395.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
See Statement 13		375,552.	53,492.	0.

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	Not Valued	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?		N/A
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		N/A
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
85c	Dues, assessments, and similar amounts from members		N/A
85d	Section 162(e) lobbying and political expenditures		N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12		
86a			N/A
86b	Gross receipts, included on line 12, for public use of club facilities		N/A
87	501(c)(12) organizations Enter a Gross income from members or shareholders		
87a			N/A
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		N/A
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	X	
88b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI	X	
89a	501(c)(3) organizations Enter. Amount of tax imposed on the organization during the year under section 4911 ▶ 0., section 4912 ▶ 0., section 4955 ▶ 0.		
89b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
89c	Enter. Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
89d	Enter. Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.		
89e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
90a	List the states with which a copy of this return is filed ▶ <u>See Statement 17</u>		
90b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)		36
91a	The books are in care of ▶ <u>Drummond Pike</u> Telephone number ▶ <u>(415) 561-6400</u> Located at ▶ <u>PO Box 29903, San Francisco, CA</u> ZIP + 4 ▶ <u>94129-0903</u>		
91b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ▶		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.			

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

Yes	No
X	

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	See Statement 19			
b				
c				
Totals				41,709.

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

Yes	No
	X

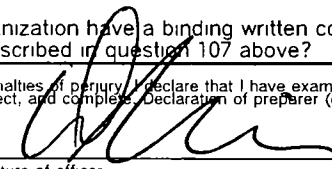
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

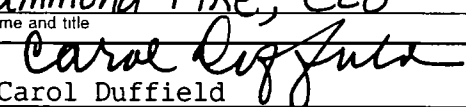
Please Sign Here

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

Signature of officer:  Date: 6/25/08

Type or print name and title: Drummond Pike, CEO

Paid Preparer's Use Only

Preparer's signature:  Date: 6/25/08

Check if self employed:

Preparer's SSN or PTIN (See General Instruction X): N/A

Firm's name (or yours if self employed), address, and ZIP + 4: Fontanello, Duffield & Otake, LLP
44 Montgomery Street, Suite 2019
San Francisco, CA 94104

EIN: N/A

Phone no: (415) 983-0200

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Part III Statements About Activities (See instructions.)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>527,793.</u></p> <p>(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>	1	X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p align="right">See Form 990, Part V</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments)</p>	3a	X
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	X
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement</p>	3c	X
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d	X
<p>4a Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g</p>	4a	X
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b	X
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c	X
<p>d Enter the total number of donor advised funds owned at the end of the tax year ▶ <u>310</u></p>		
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ <u>145,598,897.</u></p>		
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ <u>0</u></p>		
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ <u>0.</u></p>		

Stmt 22

Part IV Reason for Non-Private Foundation Status (See instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ -----
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives, **(1) more than 33-1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions — subject to certain exceptions, and **(2) no more than 33-1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization. ▶
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					0.

- 14 An organization organized and operated to test for public safety Section 509(a)(4). (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	67,612,935.	81,706,286.	72,662,625.	52,229,972.	274,211,818.
16 Membership fees received					0.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	1,039,242.	750,315.	741,553.	225,907.	2,757,017.
18 Gross income from interest, dividends, amts rec'd from payments on securities loans (sec 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less sec 511 taxes) from businesses acquired by the organization after June 30, 1975	5,736,761.	4,525,402.	3,418,465.	3,215,067.	16,895,695.
19 Net income from unrelated business activities not included in line 18				67,646.	67,646.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0.
23 Total of lines 15 through 22	74,388,938.	86,982,003.	76,822,643.	55,738,592.	293,932,176.
24 Line 23 minus line 17	73,349,696.	86,231,688.	76,081,090.	55,512,685.	291,175,159.
25 Enter 1% of line 23	743,889.	869,820.	768,226.	557,386.	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 5,823,503.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 21,770,563.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 291,175,159.
d Add. Amounts from column (e) for lines	18 16,895,695.	19 67,646.			26d 38,733,904.
	22	26b 21,770,563.			26e 252,441,255.
e Public support (line 26c minus line 26d total)					26e 252,441,255.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 86.70 %
27 Organizations described on line 12:	N/A				
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year	(2006) _____ (2005) _____ (2004) _____ (2003) _____				
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.	(2006) _____ (2005) _____ (2004) _____ (2003) _____				
c Add. Amounts from column (e) for lines.	15 _____	16 _____			27c _____
	17 _____	20 _____	21 _____		
d Add. Line 27a total _____ and line 27b total _____					27d _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions.)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement) ----- ----- -----		
32	Does the organization maintain the following.		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group Check **b** if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures

(The term 'expenditures' means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table –		
If the amount on line 40 is –		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is –		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720		

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 45 through 50)

Lobbying Expenditures During 4 -Year Averaging Period

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of.

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes **Statement 24**
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
X		527,793.
	X	
	X	
		527,793.

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Tides Foundation

**Tides Foundation
Grants Awarded
From Donor Advised Funds**

1+1+1=ONE	17,000
12South Neighborhood Association	500
826 Seattle	500
A Home Within	13,000
A.J. Muste Memorial Institute / East Timor and Indonesia Action Network	1,600
A.J. Muste Memorial Institute / International Peace Bureau	2,000
A.J. Muste Memorial Institute / Syracuse Peace Council	3,000
A.J. Muste Memorial Institute / United for Peace and Justice	11,000
A.J. Muste Memorial Institute / War Resisters League	1,000
Abdorrahman Boroumand Foundation	150,008
Abilis Foundation	100,000
Abraham Fund	8,000
Abraham Joshua Heschel School	25,000
ACCION International	250
ACLU of Montana Foundation	43,000
Acorn International	25,000
Acterra	10,000
Action on Disability and Development	40,000
Action Wisconsin Education Fund	100,000
Active Healing	21,000
AEPOCH	2,500
Affordable Housing Resources, Inc.	500
Afghan Women Judges Association	25,000
Afghan Women's Resource Center	40,000
Afghan Women's Welfare Department	20,000
African Services Committee, Inc.	1,000
African Women's Development Fund	50,000
Agency for Cooperation and Research in Development	12,000
AIDS Emergency Fund	5,000
Aim High	20,000
Akili Dada	6,542
Alameda County Community Food Bank	5,000
Alameda Family Services	1,500
Alaska Civil Liberties Foundation	50,000
Albany Education Foundation	5,000
Algebra Project	56,000
ALIAS Chamber Ensemble	325
Alive Hospice, Inc.	500
All Seasons Chalice Church	29,000
Alliance for Democracy	500
Alliance for Sustainable Colorado	1,000
Allied Arts Foundation	1,000
ALSO for Gay Youth	6,000
Altadena Foothills Conservancy	3,000
AlvarAlice Foundation	1,000
Amazon Conservation Team	60,000
Amazon Watch	10,000
Amazon Watch / Grupo de Trabajos Racimos de Ungurahui	3,000
American Assistance for Cambodia	23,000
American Associates Ben-Gurion University of the Negev	91,000
American Associates of the National Theatre	1,500
American Cancer Society California Division Inc.	100
American Civil Liberties Union Foundation	57,000
American Civil Liberties Union Foundation of Northern California	111,000
American Civil Liberties Union of Arizona Foundation	2,500
American Civil Liberties Union of Florida	6,023
American Committee for the Weizmann Institute of Science	2,500
American Documentary	60,000
American Friends of Chickenshed	25,000
American Friends of the Donmar Theatre	2,000
American Friends Service Committee	25,984
American Himalayan Foundation	10,000
American Indian College Fund	1,000
American Institute for Social Justice	17,756
American Jewish Historical Society	10,000
American Jewish Joint Distribution Committee	10,000
American Jewish World Service	84,000
American Museum of Natural History	2,000