

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

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1

Briefly describe the organization’s mission:
OSILT, A SUPPORTING ORGANIZATION OF OPEN SPACE INSTITUTE, INC. (OSI), SUPPORTS ITS MISSION TO PROTECT LAND IN THE EASTERN U.S. FOR CLEAN DRINKING WATER; WILDLIFE HABITAT; IMPROVED ACCESS TO PARKS AND NATURE FOR ALL; HEALTHY COMMUNITIES; AND TO FIGHT CLIMATE CHANGE.

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 \$ 56,191,058 including grants of \$ 49,751,514) (Revenue \$ 7,441,751)
LAND PROTECTION: SMART, STRATEGIC LAND CONSERVATION STRENGTHENS COMMUNITIES, ENSURES ACCESS TO DRINKING WATER RESOURCES, PROVIDES RECREATIONAL RESOURCES, CURBS CLIMATE CHANGE, AND PROTECTS HABITATS. WORKING THROUGHOUT THE EASTERN UNITED STATES, WITH PROJECT CONCENTRATIONS IN NEW YORK, NEW JERSEY, SOUTH CAROLINA, AND GEORGIA. THROUGH FACILITATED PROJECTS, DIRECT ACQUISITION, AND CONSERVATION EASEMENTS, OSI PROTECTS LAND OF ECOLOGICAL, RECREATIONAL, AND CLIMATE AND WATER QUALITY PROTECTION SIGNIFICANCE WITH THE GOAL OF CONVEYING IT TO PUBLIC AGENCIES AND CONSERVATION PARTNERS AS PERMANENT ADDITIONS TO PUBLICLY ACCESSIBLE LANDS. IN 2023, OSILT PROTECTED 15,000 ACRES OF LAND HAVING A FAIR MARKET VALUE OF \$141 MILLION.

4b

(Code:) (Expenses \$ 8,281,301 including grants of \$ 1,751,949) (Revenue \$ 1,151,685)
PARKS AND PUBLIC POLICY: OSILT IS MAKING NATURE AND THE OUTDOORS MORE WELCOMING AND ENJOYABLE TO ALL. THROUGH PARK IMPROVEMENTS, THE CREATION OF NEW TRAILS AND GREENWAYS, PUBLIC POLICY RESEARCH, AND ADVOCACY FOR GREATER FEDERAL, STATE, AND NATIONAL INVESTMENTS IN PUBLIC LANDS, OSILT WORKS TO IMPROVE ACCESSIBILITY TO OPEN SPACE, PROMOTE COMMUNITY WELLBEING, AND CREATE THE NEXT GENERATION OF CONSERVATIONISTS. OSILT ALSO PROVIDES SUPPORT SERVICES FOR NEW CITY PARKS, THE NEWLY FORMED PARKS IMPROVEMENT GROUP, THAT BRINGS URBAN PARKS TO NEIGHBORHOODS.

4c

(Code:) (Expenses \$ 5,132,512 including grants of \$ 3,502,377) (Revenue \$ 1,182,617)
GUIDED BY SCIENCE, WITH A FOCUS ON CLIMATE CHANGE, WATER PROTECTION, FORESTS, AND WILDLIFE HABITAT, OSILT WORKS WITH FOUNDATIONS TO DESIGN AND ADMINISTER RE-GRANT PROGRAMS, DIRECTING CAPITAL AND LOW-COST LOANS TO ACCELERATE THE RATE AND EFFECTIVENESS OF CONSERVATION. OSILT ALSO OFFERS CATALYST GRANTS AND TECHNICAL ASSISTANCE TO CONSERVATION PARTNERS AND PUBLIC AGENCIES TO INCORPORATE CLIMATE AND WATERSHED SCIENCE INTO CONSERVATION PLANNING AND WORKS DIRECTLY WITH COMMUNITIES TO FOSTER RESILIENCE TO CLIMATE IMPACTS. IN 2023, OSILT MADE 22 CAPITAL GRANTS TOTALING \$2.7 MILLION, PROTECTING 14,300 ACRES IN FIVE STATES WITH A FAIR MARKET VALUE OF \$20 MILLION. FURTHER, OSILT DIRECTLY APPROVED 14 GRANTS FOR CONSERVATION PLANNING TOTALING \$230,000.

(Code:) (Expenses \$ 1,462,836 including grants of \$ 2,123) (Revenue \$)
STEWARDSHIP: THROUGH ITS STEWARDSHIP WORK, OSI MONITORS AND ENFORCES CONSERVATION EASEMENTS, OVERSEES THE MANAGEMENT OF PROPERTIES CONSERVED WITH THIRD-PARTY PARTNERS, AND PROVIDES INTERIM MANAGEMENT FOR PROPERTIES THAT WILL BE CONVEYED TO PUBLIC AGENCIES OR OTHER CONSERVATION PARTNERS.

4d

Other program services (Describe in Schedule O.)
(Expenses \$ 1,462,836 including grants of \$ 2,123) (Revenue \$)

4e

Total program service expenses 71,067,707

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 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	2 Yes	
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	No
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 Yes	
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	No
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 Yes	
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 Yes	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
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	No
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 Yes	
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 Yes	
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 Yes	
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	No
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	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e Yes	
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)?	11f Yes	
12a If "Yes," complete Schedule D, Part X. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
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 Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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 Yes	
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	No
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	No
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	No
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	No
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	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
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 Yes	

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	22	No
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	23	Yes
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	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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	25a	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	No
31	Did the organization reorganize, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No
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?	33	Yes
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	34	Yes
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
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	36	No
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	37	No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

Part V		Statements Regarding Other IRS Filings and Tax Compliance (continued)						
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?		2b				
3a		Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	Yes			
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	Yes			
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			No	
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			No	
b		Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b			No	
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			No	
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			No	
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			No	
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			No	
f		Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f			No	
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?		13a				
		Note. See the instructions for additional information the organization must report on Schedule O.						
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			No	
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?		15			No	
16		If the organization is a trust, did it file Form 4720, Schedule N, to report the section 4968 excise tax on net investment income?		16			No	
17		Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17				
		If "Yes," complete Form 6069.						

Part VI

Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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

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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.	25		
	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.			
b	Enter the number of voting members included in line 1a, above, who are independent	25		
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?	2		No
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?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6	Yes	
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?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
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	9		No

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?	10a		No
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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on 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	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
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	15a		No
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line 15a or 15b, describe the process on 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?	16a		No
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?	16b		

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	NY, CA, CT, FL, GA, MA, NC, NH, NJ, PA, SC, AL, AK, AR, CO, DC, HI, IL, KS, KY, ME, MD, MI, MN, MS, NV, ND, OH, OK, OR, RI, TN, VA, WA, WV, WI
18	Section 6104 requires an organization to make its Form 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: ALICE GLEASON CFO 1370 BROADWAY 5TH FLOOR NEW YORK, NY 100187799 (212) 290-8200	

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization’s **former** officers, key employees, or 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.

See the instructions for the order in which to list the persons above.

☐ 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) AMELIA SALZMAN CO-CHAIRPERSON OF THE BOARD	3.00 3.00	X		X				0	0	0
(2) ANSON FRELINGHUYSEN MEMBER	1.00 1.00	X						0	0	0
(3) CAROL ASH VICE-CHAIRPERSON OF THE BOARD	1.00 1.00	X		X				0	0	0
(4) CAROLYN NIEMCZYK MEMBER	1.00 1.00	X						0	0	0
(5) DALE S BRYK MEMBER	1.00 1.00	X						0	0	0
(6) DOUGLAS BATESON MEMBER	1.00 1.00	X						0	0	0
(7) ELIZABETH BORDEN MEMBER	1.00 1.00	X						0	0	0
(8) GILMAN S BURKE MEMBER (OUTGOING)	1.00 1.00	X						0	0	0
(9) GIORGIOS VLAMIS MEMBER	1.00 1.00	X						0	0	0
(10) HOLLY HEGENER MEMBER	1.00 1.00	X						0	0	0
(11) HUME R STEYER SECRETARY	1.00 1.00	X		X				0	0	0
(12) JOHN ERNST MEMBER	1.00 1.00	X						0	0	0
(13) JOHN H ADAMS CO-CHAIRPERSON OF THE BOARD	1.00 1.00	X		X				0	0	0
(14) JOHN P CAHILL MEMBER	1.00 1.00	X						0	0	0
(15) JOSHUA GINSBERG PHD MEMBER (TREASURER JAN-JUN 2023)	1.00 1.00	X		X				0	0	0
(16) JUDE WU ABEL MEMBER	1.00 1.00	X						0	0	0
(17) KATHERINE O ROBERTS MEMBER	1.00 1.00	X						0	0	0

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(18) LEA PAINE HIGHTET MEMBER	1.00 1.00	X						0	0	0
(19) LESLIE G KOCH MEMBER (OUTGOING)	1.00 1.00	X						0	0	0
(20) MARJORIE VAN DERCOOK MEMBER	1.00 1.00	X						0	0	0
(21) NICOLE HYLTON-PATTERSON MEMBER	1.00 1.00	X						0	0	0
(22) PATRICIA F SULLIVAN MEMBER	1.00 1.00	X						0	0	0
(23) SAMUEL G HUBER MEMBER	1.00 1.00	X						0	0	0
(24) SUSAN BABCOCK MEMBER	1.00 1.00	X						0	0	0
(25) T JEFFERSON CUNNINGHAM III MEMBER	3.00 3.00	X						0	0	0
(26) THOMAS MCHENRY TREASURER (JUN-DEC 2023)	1.00 1.00	X		X				0	0	0
(27) YUKI MOORE LAURENTI MEMBER	1.00 1.00	X						0	0	0
(28) ALICE GLEASON SVP FOR FINANCE & CFO	38.00 2.00			X				0	261,212	27,428
(29) CHRISTOPHER J ELLIMAN PRESIDENT AND CEO	38.00 2.00			X				0	575,272	61,581
(30) EILEEN LARABEE CHIEF EXTERNAL AFFAIRS OFFICER	38.00 2.00			X				0	273,869	56,195
(31) GARRAUD ETIENNE CHIEF OPERATION OFFICER (OUTGOING)	38.00 2.00			X				0	320,090	27,813
(32) IRENE LEE VP OF LAND, NORTHEAST	38.00 2.00			X				0	160,366	57,162
(33) JEFFREY LEJAVA VP & ASSOCIATE GENERAL COUNSEL	38.00 2.00			X				0	223,038	44,803
(34) JENNIE GREER SVP OF PHILANTHROPY	38.00 2.00			X				0	78,164	24,862
(35) KATHLEEN MOSER CHIEF CONSERVATION/POLICY OFFICER	38.00 2.00			X				0	267,960	12,000
(36) LORIJEANE MOODY SVP OF DEVELOPMENT (OUTGOING)	38.00 2.00			X				0	228,569	51,981
(37) MARIA WHITEHEAD VP OF LAND, SOUTHEAST	38.00 2.00			X				0	168,349	54,195
(38) MAY MAY CHENG CONTROLLER AND ASSISTANT TREASURER	38.00 2.00			X				0	135,614	53,681
(39) NATHAN BERRY CHIEF LAND PROTECTION OFFICER	38.00 2.00			X				0	346,337	39,750
(40) NICK RICHARDSON SVP, CAPITAL STRATEGIES	38.00 2.00			X				0	16,957	3,244
(41) PETER HOWELL EXE. VP CONS. CAP. & RE (OUTGOING)	38.00 2.00			X				0	30,515	1,973
(42) PETER KARIS VP FOR PARKS AND STEWARDSHIP	38.00 2.00			X				0	174,874	54,196
(43) ROBERT K ANDERBERG SVP, GENERAL COUNSEL	38.00 2.00			X				0	240,652	41,901
(44) SAMAYLA DEUTCH SVP, GENERAL COUNSEL	38.00 2.00			X				0	272,209	38,115
(45) TALLY BLUMBERG EXECUTIVE VICE PRESIDENT	38.00 2.00			X				0	367,462	55,753

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A . . .			
d Total (add lines 1b and 1c)	0	4,141,509	706,633

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		Yes	No
		3		No
		4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>			No

Section B. Independent Contractors		
1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization’s tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0		

Part VIII

Statement of Revenue

Check 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	1a	Federated campaigns . .	1a	
Similar Amounts		Membership dues . .	1b	
		Fundraising events . .	1c	
		Related organizations	1d	
		Government grants (contributions)	1e	
		All other contributions, gifts, grants, and similar amounts not included above	1f	
		Noncash contributions included in lines 1a - 1f:\$	1g	
		h Total. Add lines 1a-1f		

Program Service Revenue	2a	PROJECT REVENUE	Business Code				
			900099	5,184,344	5,184,344		
		b LOAN AND BAD DEBT RECOVERY	900099	1,732,598	1,732,598		
		c INTEREST ON LOANS	900099	218,824	218,824		
		d SETTLEMENT INCOME	900099	122,876	122,876		
		e MANAGEMENT FEES	900099	55,105	55,105		
		f All other program service revenue.					
		9 Total. Add lines 2a-2f.		7,313,747			

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts)			3,415,350			3,415,350
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real	(ii) Personal			
	6a	106,322				
	b Less: rental expenses	0				
	6c Rental income or (loss)	106,322				
d Net rental income or (loss)			106,322			106,322
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other			
	7a	51,659,185	40,849,232			
	b Less: cost or other basis and sales expenses	51,014,747	38,386,926			
	7c Gain or (loss)	644,438	2,462,306			
d Net gain or (loss)			3,106,744	2,462,306		644,438
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
c Net income or (loss) from sales of inventory						

OtherRevenueMiscAmt	11a	Business Code				
	b					
	c					
	d All other revenue					
e Total. Add lines 11a–11d						
12 Total revenue. See instructions			74,821,096	9,776,053	0	4,166,110

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	55,007,963	55,007,963		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,559,061	2,576,875	1,333,380	648,806
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,637,868	3,539,882	906,727	191,259
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	210,831	165,120	42,300	3,411
9 Other employee benefits	591,599	432,145	149,373	10,081
10 Payroll taxes	601,901	404,144	146,378	51,379
11 Fees for services (non-employees):				
a Management	55,105	55,105		
b Legal	263,537	168,058	95,074	405
c Accounting	109,123		109,123	
d Lobbying	446,001	446,001		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	284,350		284,350	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,629,562	1,159,913	389,623	80,026
12 Advertising and promotion				
13 Office expenses	60		60	
14 Information technology				
15 Royalties				
16 Occupancy	1,632,036	1,023,514	527,922	80,600
17 Travel	437,789	212,762	220,741	4,286
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,514,256	1,514,256		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	495,573	348,986	129,538	17,049
23 Insurance	264,534	178,289	86,245	
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 INVESTMENT UBIT	134,029		134,029	
b PUBLIC RECREATION	2,994,599	2,994,599		
c REAL ESTATE TAXES	366,971	366,971		
d PUBLIC RELATION & COMM.	225,451	141,466	45,511	38,474
e All other expenses	389,896	331,658	34,908	23,330
25 Total functional expenses. Add lines 1 through 24e	76,852,095	71,067,707	4,635,282	1,149,106
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 ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

☐

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		0	1	0
	2	Savings and temporary cash investments		54,040,638	2	65,088,499
	3	Pledges and grants receivable, net		5,762,016	3	5,767,881
	4	Accounts receivable, net		857,124	4	630,515
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net		4,331,515	7	4,604,500
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		219,988	9	255,225
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a153,240,491			
	b	Less: accumulated depreciation	10b2,435,041	88,792,377	10c	150,805,450
	11	Investments—publicly traded securities		49,508,166	11	71,551,572
	12	Investments—other securities. See Part IV, line 11		123,899,267	12	120,682,401
	13	Investments—program-related. See Part IV, line 11		159,798	13	1,580,258
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		4,106,499	15	505,700
16	Total assets. Add lines 1 through 15 (must equal line 33)		331,677,388	16	421,472,001	
Liabilities	17	Accounts payable and accrued expenses		1,408,772	17	1,841,318
	18	Grants payable		4,145,700	18	51,408,154
	19	Deferred revenue		8,763,733	19	29,555,980
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		41,594,515	23	42,628,465
	24	Unsecured notes and loans payable to unrelated third parties			24	
	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		1,175,411	25	1,100,398
	26	Total liabilities. Add lines 17 through 25		57,088,131	26	126,534,315
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions		73,945,770	27	81,542,487
	28	Net assets with donor restrictions		200,643,487	28	213,395,199
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		274,589,257	32	294,937,686
	33	Total liabilities and net assets/fund balances		331,677,388	33	421,472,001

Part XI

Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	74,821,096
2	Total expenses (must equal Part IX, column (A), line 25)	2	76,852,095
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,030,999
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	274,589,257
5	Net unrealized gains (losses) on investments	5	23,183,051
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-803,623
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 32, column (A))	10	294,937,686

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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		No
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	Yes	
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.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
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	

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Name of the organization

OPEN SPACE INSTITUTE LAND TRUST INC

Employer identification number

13-3028060

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10

☐

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 exempt 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).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☒

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☒

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f

Enter the number of supported organizations

1
- g

Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) OPEN SPACE INSTITUTE INC	521053406	7	Yes		91,477	0
Total	1				91,477	0

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) .						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		No
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		No
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		No
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		No
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	Yes	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990) .</i>		No
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		No
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		No
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		No
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		No
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		No
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		
		11a	No
		11b	No
		11c	No

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
		1	Yes
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
		2	No

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
		1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
		1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
		2	
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
		3	

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions) :			
a	☐ The organization satisfied the Activities Test. Complete line 2 below.			
b	☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)			
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
		2a		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
		2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>			
		3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>			
		3b		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in **Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | |
|----------|--|----------|
| 1 | Net short-term capital gain | 1 |
| 2 | Recoveries of prior-year distributions | 2 |
| 3 | Other gross income (see instructions) | 3 |
| 4 | Add lines 1 through 3 | 4 |
| 5 | Depreciation and depletion | 5 |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 |
| 7 | Other expenses (see instructions) | 7 |
| 8 | Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | |
|----------|---|-----------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 |
| a | Average monthly value of securities | 1a |
| b | Average monthly cash balances | 1b |
| c | Fair market value of other non-exempt-use assets | 1c |
| d | Total (add lines 1a, 1b, and 1c) | 1d |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | |
| 2 | Acquisition indebtedness applicable to non-exempt use assets | 2 |
| 3 | Subtract line 2 from line 1d | 3 |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 |
| 6 | Multiply line 5 by 0.035 | 6 |
| 7 | Recoveries of prior-year distributions | 7 |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 |

Section C - Distributable Amount

Current Year

- | | | |
|----------|--|----------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 |
| 2 | Enter 85% of line 1 | 2 |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 |
| 4 | Enter greater of line 2 or line 3 | 4 |
| 5 | Income tax imposed in prior year | 5 |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 |

- 7** ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)		
Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by Line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023:		
a	From 2018.		
b	From 2019.		
c	From 2020.		
d	From 2021.		
e	From 2022.		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019.		
b	Excess from 2020.		
c	Excess from 2021.		
d	Excess from 2022.		
e	Excess from 2023.		

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
PART IV, SECTION A, LINE 6:	OSILT PROVIDES GRANTS AND LOANS, PRIMARILY TO OTHER LAND TRUSTS, TO PROTECT PARKS AND PRESERVES AS WELL AS WORKING FARMS AND FORESTS IN THE EASTERN UNITED STATES AND CANADA, AND IT AWARDS GRANTS TO SUPPORT THE INTEGRATION OF CLIMATE AND WATERSHED SCIENCE IN CONSERVATION AND LAND MANAGEMENT PLANS.

Additional Data

[Return to Form](#)

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Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047 2023
	Name of the organization OPEN SPACE INSTITUTE LAND TRUST INC	Employer identification number 13-3028060

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Employer identification number
13-3028060

Contributors

Schedule B (Form 990) (2023)

Name of organization OPEN SPACE INSTITUTE LAND TRUST INC	Employer identification number 13-3028060
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Part II

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

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

Name of organization OPEN SPACE INSTITUTE LAND TRUST INC	Employer identification number 13-3028060
---	--

Part III

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

Use duplicate copies of Part III if additional space is needed.

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

Additional Data

[Return to Form](#)

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

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

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

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

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

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

Name of the organization OPEN SPACE INSTITUTE LAND TRUST INC	Employer identification number 13-3028060
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$
3	Volunteer hours for political campaign activities. See instructions	

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

1	Enter the amount of any excise tax incurred by the organization under section 4955	\$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	☐ Yes ☐ No
4a	Was a correction made?	☐ Yes ☐ No
b	If "Yes," describe in Part IV.	

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

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b	\$
4	Did the filing organization file Form 1120-POL for this year?	☐ Yes ☐ No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.	

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

Part II-A

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	133,705	133,705												
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	312,296	312,296												
c	Total lobbying expenditures (add lines 1a and 1b)	446,001	446,001												
d	Other exempt purpose expenditures	76,406,094	82,584,210												
e	Total exempt purpose expenditures (add lines 1c and 1d)	76,852,095	83,030,211												
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000	1,000,000												
<table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e.</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000.</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000.</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000.</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000.</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000	250,000												
h	Subtract line 1g from line 1a. If zero or less, enter -0-.	0	0												
i	Subtract line 1f from line 1c. If zero or less, enter -0-.	0	0												
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	303,953	270,762	331,261	446,001	1,351,977
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures	108,247	120,417	132,915	133,705	495,284

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

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

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

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
------------------	-------------

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization OPEN SPACE INSTITUTE LAND TRUST INC	Employer identification number 13-3028060
---	--

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	2
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	75,000
4	Aggregate value at end of year	609,130

5

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☒ Yes ☐ No

6

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☒ Yes ☐ No

Part II

Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply).

☒ Preservation of land for public use (e.g., recreation or education) ☒ Preservation of an historically important land area
☒ Protection of natural habitat ☐ Preservation of a certified historic structure
☒ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 2

4

Number of states where property subject to conservation easement is located ▶ 1

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☒ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ 1932.00

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ \$ 108,533

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b

If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i)

Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii)

Assets included in Form 990, Part X ▶ \$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a

Revenue included on Form 990, Part VIII, line 1 ▶ \$

b

Assets included in Form 990, Part X ▶ \$

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

3

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

a

☐ Public exhibition

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	148,333,308	190,367,340	179,244,964	163,533,137	146,629,060
b Contributions					
c Net investment earnings, gains, and losses	19,935,446	-33,910,619	18,860,635	23,387,732	24,360,639
d Grants or scholarships					
e Other expenditures for facilities and programs	8,283,077	8,123,413	7,738,259	7,675,905	7,456,562
f Administrative expenses					
g End of year balance	159,985,677	148,333,308	190,367,340	179,244,964	163,533,137

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶ 100.000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		No
3a(ii)	Yes	
3b	Yes	

4

Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		147,993,993		147,993,993
b Buildings		4,550,845	1,801,195	2,749,650
c Leasehold improvements				
d Equipment		433,297	430,499	2,798
e Other		262,356	203,347	59,009
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				150,805,450

Schedule D (Form 990) 2022

Part VII

Investments - Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) NET ASSET VALUE	101,662,861	F
(B) ALTERNATIVE INVESTMENTS	19,019,540	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	120,682,401	

Part VIII

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

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

Part IX

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X

Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
DEPOSIT ON SALE	1,100,398
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	1,100,398

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements	1	100,278,038
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	23,183,051
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	2,558,241
e	Add lines 2a through 2d	2e	25,741,292
3	Subtract line 2e from line 1	3	74,536,746
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	284,350
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	284,350
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	74,821,096

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

1	Total expenses and losses per audited financial statements	1	79,197,715
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	2,763,999
e	Add lines 2a through 2d	2e	2,763,999
3	Subtract line 2e from line 1	3	76,433,716
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	284,350
b	Other (Describe in Part XIII.)	4b	134,029
c	Add lines 4a and 4b	4c	418,379
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	76,852,095

Part XIII

Supplemental Information

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

Return Reference	Explanation
PART II, LINE 9:	PURCHASED EASEMENTS THAT HAVE A RESALE VALUE ARE RECORDED AT THE LOWER OF COST OR FAIR MARKET VALUE. DONATED EASEMENTS THAT HAVE A RESALE VALUE ARE RECORDED AT THE LOWER OF THE DONATED VALUE OR FAIR MARKET VALUE. CONSERVATION EASEMENTS DETERMINED BY OSILT TO HAVE NO RESALE VALUE ARE WRITTEN DOWN TO A \$1 CARRYING VALUE.
PART V, LINE 4:	THE WALLACE ENDOWMENT IS INTENDED TO BE USED FOR THE PURPOSE OF ACQUIIRING AND/OR HOLDING LAND IN THE HUDSON RIVER VALLEY, CATSKILLS AND ADIRONDACKS IN ORDER TO PRESERVE AND PROTECT SUCH LAND FOR THE BENEFIT OF THE PUBLIC, AND SECONDARILY FOR OTHER PURPOSES THAT ARE IN FURTHERANCE OF THE CONSERVATION OF THE SCENIC BEAUTY, HISTORIC VALUES AND RESOURCES OF THE REGIONS.
PART X, LINE 2:	THE ORGANIZATION BELIEVES IT HAD NO UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2023 AND 2022 IN ACCORDANCE WITH FASB ASC TOPIC 740, "INCOME TAXES," WHICH PROVIDES STANDARDS FOR ESTABLISHING AND CLASSIFYING ANY TAX PROVISIONS FOR UNCERTAIN TAX POSITIONS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	RELATED ENTITY'S REVENUE 6,102,268. CONSOLIDATING ELIMINATION -3,409,998. INVESTMENT UBIT -134,029.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RELATED ENTITY'S EXPENSES 6,173,997. CONSOLIDATING ELIMINATION -3,409,998.
PART XII, LINE 4B - OTHER ADJUSTMENTS:	INVESTMENT UBIT 134,029.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization
OPEN SPACE INSTITUTE LAND TRUST INC

Employer identification number
13-3028060

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1

For grantmakers. Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☐ Yes ☐ No
- 2

For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3

Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	0	0	PASSIVE FOREIGN INVESTMENT		6,434,796
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	0	0			6,434,796
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			6,434,796

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter _____

3 Enter total number of other organizations or entities _____

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐ Yes

☒ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes

☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).*

☐ Yes

☒ No

Part V

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

[illegible]

Additional Data

Software ID:

Software Version:

Schedule I
(Form 990)

Department of the
Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization
OPEN SPACE INSTITUTE LAND TRUST INC

Employer identification number
13-3028060

Part I

General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II

Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) OPEN SPACE INSTITUTE INC 1370 BROADWAY 5TH FLOOR NEW YORK,NY 10018	52-1053406	501(C)(3)	91,477	0			STEWARDSHIP
(2) NEW CITY PARKS INC 71 W 23RD ST 903 NEW YORK,NY 10010	27-4359120	501(C)(3)	1,149,380	0			SUPPORT OF PUBLIC PARKS
(3) ADIRONDACK LAND TRUST INC 2861 NYS ROUTE 73 KEENE,NY 12942	22-2559576	501(C)(3)	25,000	0			GENERAL OPERATING SUPPORT
(4) THE ADIRONDACK COUNCIL INC 103 HAND AVENUE STE 3 PO BOX D2 ELIZABETHTOWN,NY 12932	14-1594386	501(C)(3)	25,000	0			GENERAL OPERATING SUPPORT
(5) BLACK ROCK FOREST CONSORTIUM INC 65 RESERVOIR RD CORNWALL,NY 12518	13-3536463	501(C)(3)	6,000	0			GENERAL OPERATING SUPPORT
(6) BRANDYWINE CONSERVANCY & MUSEUM OF ART 1 HOFFMANS MILL RD CHADD5 FORD,PA 19317	51-6020908	501(C)(3)	15,000	0			LAND AND CLIMATE CATALYST PLANNING
(7) CITY OF BUFFALO 65 NIAGARA SQUARE ROOM 1219 BUFFALO,NY 14202	16-6002533	115	115,630	0			SUPPORT OF PUBLIC PARKS
(8) CERES INC 99 CHAUNCY STREET 6TH FLOOR BOSTON,MA 02111	22-3053747	501(C)(3)	25,000	0			GENERAL OPERATING SUPPORT
(9) DELAWARE HIGHLANDS CONSERVANCY 571 PERKINS POND RD BEACK LAKE,PA 184053083	23-2804664	501(C)(3)	45,000	0			DELAWARE RIVER WATERSHED PROTECTION
(10) ESF COLLEGE FOUNDATION INC PO BOX 6486 SYRACUSE,NY 13217	15-6023443	501(C)(3)	8,300	0			LAND CONSERVATION SUPPORT
(11) THE FOREST STEWARDS GUILD 2019 GALISTEO ST SUITE N7 SANTA FE,NM 87505	85-0446866	501(C)(3)	12,500	0			APPALACHIAN LANDSCAPES PROTECTION
(12) FRIENDS OF THE MAD RIVER PO BOX 255 WAITSFIELD,VT 05673	03-0348974	501(C)(3)	12,500	0			APPALACHIAN LANDSCAPES PROTECTION
(13) STATE OF GEORGIA 2 MLK JR DRIVE SE SUITE 1262 ATLANTA,GA 30334	58-1130945	115	400,000	0			APPALACHIAN LANDSCAPES PROTECTION
(14) GREATER LOVELL LAND TRUST PO BOX 225 LOVELL,ME 04051	22-2724055	501(C)(3)	102,329	0			APPALACHIAN LANDSCAPES PROTECTION
(15) JERSEY CITY BOARD OF EDUCATION 346 CLAREMONT AVENUE JERSEY CITY,NJ 07307	22-6002012	115	271,003	0			GENERAL OPERATING SUPPORT
(16) KEEP DALTON WHITFIELD BEAUTIFUL INC 587 GAZAWAY ROAD SE DALTON,GA 30721	58-1872981	501(C)(3)	20,000	0			APPALACHIAN LANDSCAPES PROTECTION
(17) LOON ECHO LAND TRUST INC 8 DEPOT STREET SUITE 4 BRIDGTON,ME 04009	22-2966924	501(C)(3)	288,500	0			APPALACHIAN LANDSCAPES PROTECTION
(18) MAHOOSUC LAND TRUST PO BOX 981 BETHEL,ME 04217	01-0447619	501(C)(3)	20,000	0			SEBAGO CLEAN WATERS GRANT
(19) MUSCONETCONG WATERSHED ASSOCIATION 10 MAPLE AVENUE ASBURY,NJ 08802	22-3199292	501(C)(3)	35,000	0			DELAWARE RIVER WATERSHED PROTECTION
(20) NATIONAL AUDUBON SOCIETY 225 VARICK STREET 7TH FLOOR NEW YORK,NY 10014	13-1624102	501(C)(3)	35,110	0			DELAWARE RIVER WATERSHED PROTECTION
(21) NATURAL HERITAGE TRUST 625 BROADWAY ALBANY,NY 12207	16-1019635	501(C)(3)	100,000	0			PUBLIC PARKS IMPROVEMENT STUDY
(22) NATURAL LANDS TRUST INC 1031 PALMERS MILL ROAD MEDIA,PA 19063	23-6272818	501(C)(3)	115,000	0			APPALACHIAN LANDSCAPES PROTECTION
(23) NEW RIVER LAND TRUST 900 SOUTH MAINE ST BLACKSBURG,VA 24063	54-2053383	501(C)(3)	13,000	0			APPALACHIAN LANDSCAPES PROTECTION
(24) NEW JERSEY CONSERVATION FOUNDATION 170 LONGVIEW RD FAR HILLS,NJ 07931	22-6065456	501(C)(3)	638,455	0			DELAWARE RIVER WATERSHED PROTECTION
(25) PENNSYLVANIA ORGANIZATION FOR WATERSHEDS AND RIVERS 810 RIVER AVE STE 201 PITTSBURGH,PA 15212	25-1719174	501(C)(3)	15,000	0			DELAWARE RIVER WATERSHED PROTECTION
(26) POCONO HERITAGE LAND TRUST 1539 CHERRY LANE ROAD EAST STROUDSBURG,PA 18301	23-2285311	501(C)(3)	64,191	0			DELAWARE RIVER WATERSHED PROTECTION
(27) RANGELEY LAKES HERITAGE TRUST 2424 MAIN ST RANGELEY,ME 04970	01-0472641	501(C)(3)	350,000	0			APPALACHIAN LANDSCAPES PROTECTION
(28) RIDGE AND VALLEY CONSERVANCY INC 16 MAIN STREET PO BOX 146 BLAIRSTOWN,NJ 07825	22-3181864	501(C)(3)	15,000	0			DELAWARE RIVER WATERSHED PROTECTION
(29) SOUTH PITTSBURG AREA REVITALIZATION QUEST 318 MAGNOLIA AVENUE SOUTH PITTSBURG,TN 37380	84-3431155	501(C)(3)	20,000	0			APPALACHIAN LANDSCAPES PROTECTION
(30) FRIENDS OF STOWE CONSERVATION INC 6 SUNSET ST PO BOX 284 STOWE,VT 056720284	03-0307155	501(C)(3)	12,500	0			APPALACHIAN LANDSCAPES PROTECTION
(31) TENNGREEN LAND CONSERVANCY 1213A 16TH AVENUE SOUTH NASHVILLE,TN 37212	62-1557574	501(C)(3)	64,175	0			APPALACHIAN LANDSCAPES PROTECTION
(32) THE NATURE CONSERVANCY 4245 N FAIRFAX DRIVE SUITE 100 ARLINGTON,V A 22203	53-0242652	501(C)(3)	531,179	0			DELAWARE RIVER WATERSHED PROTECTION
(33) THE LAND CONSERVANCY OF NEW JERSEY 19 BOONTON AVENUE BOONTON,NJ 07005	22-2378868	501(C)(3)	220,250	0			DELAWARE RIVER WATERSHED PROTECTION
(34) TRIANGLE LAND CONSERVANCY PO BOX 1848 DURHAM,NC 27702	58-1514406	501(C)(3)	12,000	0			APPALACHIAN LANDSCAPES PROTECTION
(35) TRUST FOR PUBLIC LAND 101 MONTGOMERY ST STE 900 SAN FRANCISCO,C A 941044148	23-7222333	501(C)(3)	180,000	0			APPALACHIAN LANDSCAPES PROTECTION
(36) WABANAKI PUBLIC HEALTH & WELLNESS PO BOX 1356 BANGOR,ME 04402	04-3337456	501(C)(3)	12,500	0			APPALACHIAN LANDSCAPES PROTECTION
(37) THE WILDERNESS LAND TRUST 2 N LAST CHANCE GULCH SUITE 3-4 HELENA,MT 59601	84-1192823	501(C)(3)	13,000	0			APPALACHIAN LANDSCAPES PROTECTION
(38) WISSAHICKON VALLEY WATERSHED ASSOCIATION INC 12 MORRIS RD AMBLER,PA 19002	23-1568107	501(C)(3)	15,000	0			DELAWARE RIVER WATERSHED PROTECTION
(39) WESTERN FOOTHILLS LAND TRUST 445 MAIN STREET NORWAY,ME 04268	01-6083123	501(C)(3)	218,070	0			APPALACHIAN LANDSCAPES PROTECTION
(40) TOWN OF WAWARSING 108 CANAL ST ELLENVILLE,NY 12428	14-6002497	115	0	96,000	FMV	BRIDGE	PUBLIC PARKS IMPROVEMENT
(41) SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (SCDNR) 1000 ASSEMBLY ST COLUMBIA,SC 29201	58-1130945	115	0	5,461,219	FMV	FEE	LAND CONSERVATION SUPPORT
(42) SOUTH CAROLINA FORESTRY COMMISSION 5500 BROAD RIVER RD COLUMBIA,SC 29212	77-0697491	115	0	7,455,085	FMV	FEE	LAND CONSERVATION SUPPORT
(43) CHARLESTON COUNTY 4045 BRIDGE VIEW DR NORTH CHARLESTON,SC 29405	57-6001289	115	0	3,850,000	FMV	FEE	LAND CONSERVATION SUPPORT
(44) US FOREST SERVICE (USFS) 1400 INDEPENDENCE AVE SW WASHINGTON,DC 20004	72-0564834	115	0	1,581,977	FMV	FEE	LAND CONSERVATION SUPPORT
(45) BEAUFORT COUNTY 100 RIBAUT RD BEAUFORT,SC 29902	57-6006311	115	0	1,550,000	FMV	FEE	LAND CONSERVATION SUPPORT
(46) FLORENCE COUNTY 180 N IRBY ST FLORENCE,SC 29501	57-6000351	115	0	650,000	FMV	FEE	LAND CONSERVATION SUPPORT
(47) CITY OF NORTH CHARLESTON 2500 CITY HALL LN NORTH CHARLESTON,SC 29406	57-0545285	115	0	150,693	FMV	FEE	LAND CONSERVATION SUPPORT
(48) SOUTH CAROLINA DEPT OF PARKS RECREATION & TOURISM (SCPT) 1205 PENDLETON ST COLUMBIA,SC 29201	57-6000286	115	0	28,501,378	FMV	FEE	LAND CONSERVATION SUPPORT
(49) US FISH & WILDLIFE SERVICE (USFWS) 1849 C ST NW WASHINGTON,DC 20240	53-0201504	115	0	298,404	FMV	FEE	LAND CONSERVATION SUPPORT

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

39

3

Enter total number of other organizations listed in the line 1 table

13

Part III

Grants and Other Assistance to Domestic Individuals.

Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV

Supplemental Information.

Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	GRANTEES EXECUTE A WRITTEN AGREEMENT WHICH REQUIRES THEM TO SUBMIT WRITTEN REPORTS TO OSILT FOR THE PERIOD OF THE AGREEMENT.

Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization OPEN SPACE INSTITUTE LAND TRUST INC	Employer identification number 13-3028060
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Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)		
1b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?		
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.	Yes	
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.		No
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.		No
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III		No
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 CHRISTOPHER J ELLIMAN PRESIDENT AND CEO	(i)	0	0	0	0	0	0	0
	(ii)	471,849	94,230	9,193	12,000	49,581	636,853	0
2 TALLY BLUMBERG EXECUTIVE VICE PRESIDENT	(i)	0	0	0	0	0	0	0
	(ii)	326,212	40,000	1,250	12,000	43,753	423,215	0
3 NATHAN BERRY CHIEF LAND PROTECTION OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	295,870	50,000	467	6,000	33,750	386,087	0
4 GARRAUD ETIENNE CHIEF OPERATION OFFICER (OUTGOING)	(i)	0	0	0	0	0	0	0
	(ii)	243,628	0	76,462	12,000	15,813	347,903	0
5 EILEEN LARABEE CHIEF EXTERNAL AFFAIRS OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	252,170	20,000	1,699	12,000	44,195	330,064	0
6 SAMAYLA DEUTCH SVP, GENERAL COUNSEL	(i)	0	0	0	0	0	0	0
	(ii)	261,489	10,000	720	12,000	26,115	310,324	0
7 ALICE GLEASON SVP FOR FINANCE & CFO	(i)	0	0	0	0	0	0	0
	(ii)	253,565	5,000	2,647	12,000	15,428	288,640	0
8 ROBERT K ANDERBERG SVP, GENERAL COUNSEL	(i)	0	0	0	0	0	0	0
	(ii)	237,805	0	2,847	12,000	29,901	282,553	0
9 LORJEANE MOODY SVP OF DEVELOPMENT (OUTGOING)	(i)	0	0	0	0	0	0	0
	(ii)	227,224	0	1,345	12,000	39,981	280,550	0
10 KATHLEEN MOSER CHIEF CONSERVATION/POLICY OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	265,226	0	2,734	12,000	0	279,960	0
11 JEFFREY LEJAVA VP & ASSOCIATE GENERAL COUNSEL	(i)	0	0	0	0	0	0	0
	(ii)	222,228	0	810	12,000	32,803	267,841	0
12 PETER KARIS VP FOR PARKS AND STEWARDSHIP	(i)	0	0	0	0	0	0	0
	(ii)	174,270	0	604	12,000	42,196	229,070	0
13 MARIA WHITEHEAD VP OF LAND, SOUTHEAST	(i)	0	0	0	0	0	0	0
	(ii)	167,770	0	579	12,000	42,195	222,544	0
14 IRENE LEE VP OF LAND, NORTHEAST	(i)	0	0	0	0	0	0	0
	(ii)	159,803	0	563	12,000	45,162	217,528	0
15 MAY MAY CHENG CONTROLLER AND ASSISTANT TREASURER	(i)	0	0	0	0	0	0	0
	(ii)	135,456	0	158	11,618	42,063	189,295	0

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 3	THE CEO/PRESIDENT IS EMPLOYED BY THE OPEN SPACE INSTITUTE, INC A SUPPORTED ORGANIZATION OF THE OPEN SPACE INSTITUTE LAND TRUST, INC. WHO DETERMINES HIS COMPENSATION.
PART I, LINE 4A	IN 2023, GARRAUD ETIENNE RECEIVED SEVERENCE PAY OF \$75,000 AND IT IS REPORTED IN COLUMN B(III).

Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization
OPEN SPACE INSTITUTE LAND TRUST INC

Employer identification number
13-3028060

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	16,157	1,317,831	FMV
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 (DONATED ► LAND)	X	7	19,780,751	FMV
26 Other (IN KIND ► INTEREST)	X	3	187,256	FMV
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

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?

30a

Yes

No

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?

31

Yes

No

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

Yes

No

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.

Cat. No. 51227J

Schedule M (Form 990) (2023)

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.

Return Reference	Explanation
PART I, COLUMN (B):	THE NUMBER IN COLUMN (B) REPRESENTS THE NUMBER OF ITEMS CONTRIBUTED.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization

OPEN SPACE INSTITUTE LAND TRUST INC

Employer identification number

13-3028060

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE SOLE MEMBER OF OPEN SPACE INSTITUTE LAND TRUST, INC. IS OPEN SPACE INSTITUTE, INC. ("OSI")
FORM 990, PART VI, SECTION A, LINE 7A	THE TRUSTEES OF OPEN SPACE INSTITUTE LAND TRUST, INC. ARE ELECTED AT THE ANNUAL MEETING OF THE BOARD OF TRUSTEES OF THE SOLE MEMBER (OPEN SPACE INSTITUTE, INC.) AND ANY TRUSTEE MAY BE REMOVED, WITH OR WITHOUT CAUSE, BY THE SOLE MEMBER.
FORM 990, PART VI, SECTION A, LINE 7B	THE SOLE MEMBER (OPEN SPACE INSTITUTE, INC.) HAS THE AUTHORITY TO REMOVE ANY TRUSTEE WITH OR WITHOUT CAUSE.
FORM 990, PART VI, SECTION B, LINE 11B	OUR 990 IS PREPARED BY AN OUTSIDE INDEPENDENT ACCOUNTING FIRM. THE DRAFT FORM 990 IS REVIEWED BY THE CONTROLLER, CHIEF FINANCIAL OFFICER & GENERAL COUNSEL. AFTER STAFF REVIEW THE RETURN IT IS THEN REVIEWED BY THE AUDIT COMMITTEE. THE REVIEWED AND CORRECTED 990 FORM IS THEN SENT OUT TO ALL THE BOARD MEMBERS OF THE ORGANIZATION FOR THEIR REVIEW AND COMMENTS. THE RETURN IS FILED ONCE ALL PARTIES HAVE COMPLETED THEIR REVIEW AND REQUIRED EDITS HAVE BEEN MADE.
FORM 990, PART VI, SECTION B, LINE 12C	OPEN SPACE INSTITUTE LAND TRUST, INC. HAS A CONFLICT OF INTEREST POLICY WHICH REQUIRES ALL BOARD MEMBERS AND OFFICERS TO DISCLOSE CONFLICTS AND POTENTIAL CONFLICTS AS SOON AS THEY ARISE. A CONFLICTED PARTY MAY NOT DISCUSS THE TRANSACTION THAT IS THE BASIS OF SUCH CONFLICT, AND MUST RECUSE THEMSELVES FROM ANY DISCUSSION OR VOTE ON SUCH TRANSACTION. THE PRESIDENT EACH YEAR REPORTS TO THE BOARD OF TRUSTEES ALL CONFLICT TRANSACTIONS AND HOW THEY WERE HANDLED. THE BOARD OF OPEN SPACE INSTITUTE LAND TRUST, INC. HAS THE POWER TO TAKE REMEDIAL ACTION IF THE CONFLICT POLICY IS VIOLATED.
FORM 990, PART VI, SECTION C, LINE 19	OPEN SPACE INSTITUTE, INC. MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, WHISTLEBLOWER POLICY, DOCUMENT RETENTION AND DESTRUCTION POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE GENERAL PUBLIC. THESE DOCUMENTS ARE SENT TO ANYONE WHO CONTACTS THE ORGANIZATION AND REQUESTS SUCH INFORMATION.
FORM 990, PART XII, LINE 2C:	THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.
FORM 990, PART XI, LINE 8:	BASED ON A DETAILED REVIEW OF THE ORGANIZATION'S GRANT AGREEMENTS AND FURTHER CLARIFICATION WITH A DONOR, THE ORGANIZATION MADE TWO RESTATEMENTS RELATED TO THE FOLLOWING: 1. DONATIONS OF LAND. 2. THE INTERPRETATION OF MATCHING REQUIREMENTS ON ONE OF ITS GRANTS.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization
OPEN SPACE INSTITUTE LAND TRUST INC

Employer identification number

13-3028060

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) OSI CONSERVATION INVESTMENTS LLC 1370 BROADWAY 5TH FLOOR NEW YORK, NY 100187799 13-3028060	CONSERVATION LAND INVESTMENTS	NY	0	0	OPEN SPACE INSTITUTE LAND TRUST INC
(2) TAHAWUS RAIL LLC 1370 BROADWAY 5TH FLOOR NEW YORK, NY 100187799 88-1645486	CONSERVATION LAND INVESTMENTS	NY	0	2,700,000	OPEN SPACE INSTITUTE LAND TRUST INC

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) OPEN SPACE INSTITUTE INC 1370 BROADWAY 5TH FLOOR NEW YORK, NY 10018 52-1053406	LAND PROTECTION	NY	501(C)(3)	7	N/A		No

Part III

Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) STRATEGIC CONSERVATION PARTNERS LLC 1370 BROADWAY 5TH FLOOR NEW YORK, NY 10018 82-3283734	CONSERVATION LAND INVESTMENTS	NY	OPEN SPACE INSTITUTE LAND TRUST INC	RELATED	1,420,460	3,667,277		No		Yes		50.000 %

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b	Yes	
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q		No
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
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Schedule R (Form 990) 2023

Additional Data

[Return to Form](#)

Software ID:
Software Version:

TY 2023 IRS 990 e-File Render

Name: OPEN SPACE INSTITUTE LAND TRUST INC

EIN: 13-3028060

Explanation: PURSUANT TO REGULATIONS SECTION 56.4911-8(B) AND IRC SECTION 4911(F), AN AFFILIATED GROUP OF ORGANIZATIONS IS TREATED AS A SINGLE ORGANIZATION FOR THE PURPOSES OF THE TAX IMPOSED BY IRC SECTION 4911(A). THEREFORE, SINCE THE AFFILIATED GROUP DID NOT HAVE ANY EXCESS LOBBYING EXPENDITURES OR EXCESS GRASSROOTS LOBBYING EXPENDITURES, THE FILING ORGANIZATION IS DEEMED TO NOT HAVE EXCESS LOBBYING EXPENDITURES OR EXCESS GRASSROOTS LOBBYING EXPENDITURES FOR THE PURPOSES OF THE DISCLOSURE ON PART II-A, LINE 1(H) AND 1(I), COLUMN A.AFFILIATED GROUP MEMBER:OPEN SPACE INSTITUTE, INC. (EIN 52-1053406)1370 BROADWAY 5TH FLOORNEW YORK, NY 10018-7799

TY 2023 IRS 990 e-File Render

Name: OPEN SPACE INSTITUTE LAND TRUST INC

EIN: 13-3028060

Affiliated Group Business Name: OPEN SPACE INSTITUTE INC

Address. Either US or Foreign Type: 1370 BROADWAY 5TH FLOOR
NEW YORK, NY 100187799

EIN: 52-1053406

Electing Organization Checkbox: ☐

Total Grassroots Lobbying: 0

Total Direct Lobbying: 0

Total Lobbying Expenditures: 0

Other Exempt Purpose Expenditures: 6,178,116

Total Exempt Purpose Expenditures: 6,178,116

Lobbying Nontaxable Amount: 458,906

Grassroots Nontaxable Amount: 114,727

Tot Lobbying Grassroot Minus Non Tx: 0

Tot Lobby Expend Mns Lobbying Non Tx: 0

Share Of Excess Lobbying: 0