

For calendar year 2023, or tax year beginning 01-01-2023 , and ending 12-31-2023

Name of foundation JK IRWIN FOUNDATION		A Employer identification number 56-2678107	
Number and street (or P.O. box number if mail is not delivered to street address) 2500 STEINER STREET APT 8		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code SAN FRANCISCO, CA 94115		B Telephone number (see instructions) (415) 533-4987	
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		C If exemption application is pending, check here ☐ D 1. Foreign organizations, check here..... ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ... ☐	
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐ F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶\$ 468,972		J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	54	54	54	
	4 Dividends and interest from securities . . .	12,969	12,969	12,969	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	22,009			
	b Gross sales price for all assets on line 6a 168,091				
	7 Capital gain net income (from Part IV, line 2) . . .		22,009		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	35,032	35,032	13,023	
	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	3,695	1,848		1,847
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .				
	19 Depreciation (attach schedule) and depletion . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	2,870	739		2,131
	24 Total operating and administrative expenses. Add lines 13 through 23	6,565	2,587		3,978
	25 Contributions, gifts, grants paid	137,000			137,000
	26 Total expenses and disbursements. Add lines 24 and 25 143,565		2,587		140,978
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements -108,533				
	b Net investment income (if negative, enter -0-)		32,445		
	c Adjusted net income (if negative, enter -0-) . . .			13,023	

Part II		Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing		6,512	4,323	4,323
	2	Savings and temporary cash investments		8,571	5,343	5,343
	3	Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	4	Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)				
	c	Investments—corporate bonds (attach schedule)				
	11	Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule)		536,966	458,606	458,606
	14	Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____				
15	Other assets (describe ▶ _____)		700	700	700	
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		552,749	468,972	468,972	
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue.				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶ _____)				
	23	Total liabilities (add lines 17 through 22).			0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐ and complete lines 24, 25, 29 and 30.					
	24	Net assets without donor restrictions				
	25	Net assets with donor restrictions				
	Foundations that do not follow FASB ASC 958, check here ▶ ☒ and complete lines 26 through 30.					
	26	Capital stock, trust principal, or current funds				
	27	Paid-in or capital surplus, or land, bldg., and equipment fund				
	28	Retained earnings, accumulated income, endowment, or other funds		552,749	468,972	
	29	Total net assets or fund balances (see instructions)		552,749	468,972	
30	Total liabilities and net assets/fund balances (see instructions) .		552,749	468,972		

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1 552,749
2	Enter amount from Part I, line 27a	2 -108,533
3	Other increases not included in line 2 (itemize) ▶ _____	3 24,756
4	Add lines 1, 2, and 3	4 468,972
5	Decreases not included in line 2 (itemize) ▶ _____	5
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	6 468,972

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a CHARLES SCHWAB #5174 CAP GAIN DISTRIBUT	P	2000-01-01	2023-12-31
b 105 SCHWAB US TIPS ETF	P	2022-12-21	2023-03-21
c LT Cap Gain from Sale of Securities	P	2000-01-01	2023-12-31
d WRITE OFF OF K-1 CAPITAL BALANCE	P	2005-01-01	2023-12-31
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1,361			1,361
b 5,410		5,498	-88
c 161,320		135,351	25,969
d		5,233	-5,233
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any	
a			1,361
b			-88
c			25,969
d			-5,233
e			

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	22,009
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	-88

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1.		
Date of ruling or determination letter: (attach copy of letter if necessary—see instructions)	1	451
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3 Add lines 1 and 2.	3	451
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-.	5	451
6 Credits/Payments:		
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a	1,480
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d	7	1,480
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.	10	1,029
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax Refunded	11	

Part VI-A

Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
1a				No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.			No
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>			
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ (2) On foundation managers. ▶ \$			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XIV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ CA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i> .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the taxable year beginning in 2023? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," attach schedule. See instructions.</i>	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? <i>If "Yes," attach statement. See instructions</i>	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	Yes	
14	The books are in care of ▶ MARSHA ROSENBAUM Telephone no. ▶ (415) 533-4987 Located at ▶ 2500 STEINER STREET APT 8 SAN FRANCISCO CA ZIP+4 ▶ 94115			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ▶ and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. <i>If "Yes", enter the name of the foreign country</i> ▶	16	Yes	No

Part VI-B **Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

- 1a** During the year did the foundation (either directly or indirectly):
- (1)** Engage in the sale or exchange, or leasing of property with a disqualified person?
 - (2)** Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
 - (3)** Furnish goods, services, or facilities to (or accept them from) a disqualified person?
 - (4)** Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
 - (5)** Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?
 - (6)** Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)
- b** If any answer is "Yes" to 1a(1)–(6); did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions
- c** Organizations relying on a current notice regarding disaster assistance check here.  
- d** Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?
- 2** Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):
- a** At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?
If "Yes," list the years  20____, 20____, 20____, 20____
 - b** Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)
 - c** If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here.
 20____, 20____, 20____, 20____
- 3a** Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
- b** If "Yes," did it have excess business holdings in 2023 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period?(*Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2023.*)
- 4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
- b** Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?

	Yes	No
1a(1)		No
1a(2)		No
1a(3)		No
1a(4)		No
1a(5)		No
1a(6)		No
1b		No
1d		No
2a		No
2b		
3a		No
3b		
4a		No
4b		No

Part VI-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

5a(1)

Yes

No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

5a(2)

No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

5a(3)

No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions

5a(4)

No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

5a(5)

No

b If any answer is "Yes" to 5a(1)–(5); did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions

5b

c Organizations relying on a current notice regarding disaster assistance check

d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

5d

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

6a

No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

7a

No

b If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

8

No

Part VII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MARSHA ROSENBAUM 2500 STEINER STREET 8 SAN FRANCISCO, CA 94115	President 5.00	0		
ANNE IRWIN 78 FORTUNA AVENUE SAN FRANCISCO, CA 94115	Vice President 1.00	0		
DRUMMOND PIKE 312 MONTFORD AVE MILL VALLEY, CA 94941	Treasurer 1.00	0		
SUZANNE GOLLIN 1688 CERRO GORDO RD SANTA FE, NM 87501	SECRETARY 1.00	0		

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000.

Part VII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 **Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services. 

Part VIII- Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1	
2	
3	
4	

Part VIII- Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	517,011
b	Average of monthly cash balances.	1b	27,479
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	544,490
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d.	3	544,490
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	8,167
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	536,323
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	26,816

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part IX, line 6.	1	26,816
2a	Tax on investment income for 2022 from Part V, line 5.	2a	451
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	451
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	26,365
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	26,365
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1. . . .	7	26,365

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	1a	140,978
b	Program-related investments—total from Part VIII-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.. . . .	4	140,978

Part XII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				26,365
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2022 only.				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2022:				
a From 2018.	139,068			
b From 2019.	125,564			
c From 2020.	96,709			
d From 2021.	107,284			
e From 2022.	91,856			
f Total of lines 3a through e.	560,481			
4 Qualifying distributions for 2023 from Part XI, line 4: ▶ \$ 140,978				
a Applied to 2022, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2023 distributable amount				26,365
e Remaining amount distributed out of corpus	114,613			
5 Excess distributions carryover applied to 2023. (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	675,094			
b Prior years' undistributed income. Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions.				
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount—see instructions.				
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions)	139,068			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	536,026			
10 Analysis of line 9:				
a Excess from 2019	125,564			
b Excess from 2020	96,709			
c Excess from 2021.	107,284			
d Excess from 2022	91,856			
e Excess from 2023	114,613			

a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> TIDES FOUNDATION 1014 TORNEY AVE SAN FRANCISCO,CA 94129	NONE	P C	GRANTS WERE DISTRIBUTED TO VARIOUS OTHER CHARITABLE ORGANIZATIONS BY TIDES FOUNDATION.	30,000
Prison University Project PO Box 492 San Quentin,CA 94964	NONE	P C	FINANCIAL SUPPORT FOR PRISON UNIVERSITY PROJECT	5,000
Democracy Alliance PO Box 18607 Washington,DC 20036	NONE	N C	FINANCIAL SUPPORT FOR DEMOCRACY ALLIANCE	22,500
Uncommon Law 220 4th Street Suite 103 OAKLAND,CA 94607	NONE	P C	FINANCIAL SUPPORT FOR UNCOMMON LAW	5,000
SF STATE FOUNDATION 1600 Holloway Avenue ADM 154D SAN FRANCISCO,CA 94132	NONE	P F	FINANCIAL SUPPORT FOR SAN FRANCISCO STATE UNIVERSITY FOUNDATION.	25,000
DRUG POLICY ALLIANCE 131 WEST 33RD STREET 15TH FL NEW YORK,NY 10001	NONE	P C	TO BROADEN THE PUBLIC DEBATE ON DRU	15,000
CITY SURF PROJECT 1633 Valencia Street SAN FRANCISCO,CA 94110	NONE	P C	We ensure Bay Area youth have equitable access to the ocean, and through surf instruction.	10,000
NATIONAL ADVOCATES FOR PREGNANT WOM 575 8TH AVENUE 7TH FLOOR NEW YORK CITY,NY 10018	NONE	P C	National Advocates for Pregnant Women (NAPW) works to secure the human and civil rights, health and welfare of all people, focusing particularly on pregnant and parenting women, and those who are most likely to be targeted for state control and punishment low income women, women of color, and drug-using women.	500
THE SENTENCING PROJECT 1705 DeSales St NW 8TH FL WASHINGTON,DC 20036	NONE	P C	The Sentencing Project works for a fair and effective U.S. criminal justice system by producing groundbreaking research to promote reforms in sentencing policy, address unjust racial disparities and practices, and to advocate for alternatives to incarceration.	2,500
American Civil Liberties Union Foun 125 BROAD STREET NEW YORK CITY,NY 10004	NONE	P C	FINANCIAL GRANTS TO American Civil Liberties Union Foundation.	5,000
ELLA BAKER CENTER 1419 34th Ave Suite 202 OAKLAND,CA 94601	NONE	P O F	The Ella Baker Center for Human Rights (EBC) is a nonprofit organization based in Oakland, CA, working to advance racial and economic justice to ensure dignity and opportunity for low-income people and people of color.	5,000
Community Partners 1000 N Alameda Street STE 240 LOS ANGELES,CA 90012	NONE	P O F	Community Partners is home to creative ideas powered by innovative leaders. We welcome organizations from all over the country and within all types of communities to work in partnership to create more equitable, just and vibrant communities.	500

SF COURT APPOINTED SPECIAL ADVISORS 1663 Mission St Ste 700 San Francisco,CA 94103	NONE	POF	Court Appointed Special Advocates are dedicated volunteers helping abused and neglected children in foster care. One-on-one. Empowers community members to stand up for a foster child and champion their rights in court.	5,000
UC BERKELEY FOUNDATION 1995 UNIVERSITY AVENUE SUITE 401 BERKELEY,CA 94704	NONE	P C	The UC Berkeley Foundation supports and advances the University of California at Berkeley to assure its place as a preeminent global institution by encouraging private philanthropy, providing leadership and serving as an advisory council and steady source of assistance to Berkeleys Chancellor and to the campus as a whole.	5,000
HealthRIGHT 360 1563 MISSION ST SAN FRANCISCO,CA 94103	NONE	P F	Provides compassionate, integrated healthcare and social services in California communities.	1,000
Total ► 3a				137,000
b Approved for future payment				
Total ► 3b				

Enter gross amounts unless otherwise indicated.

12 Subtotal. Add columns (b), (d), and (e) . .

(See worksheet in line 13 instructions to verify calculations.)

• • • • •	13	35,032
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[illegible]

Part XVI

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of:

(1) Cash.

(2) Other assets.

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization.

(2) Purchases of assets from a noncharitable exempt organization

(3)* Rental of facilities, equipment, or other assets.

(4) Reimbursement arrangements.

(5) Loans or loan guarantees. . . .

(6) Performance of services or membership or fundraising solicitations.

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

	2024-11-12
Signature of officer or trustee	Date

2024-11-12

Title

May the IRS discuss this return with the preparer shown below?

See instructions. ☐ Yes ☐ No

**Paid
Preparer
Use Only**

Paid Preparer Use Only	Print/Type preparer's name BRIAN R MAH	Preparer's Signature	Date	Check if self-employed ☐	PTIN P00522319
	Firm's name ☐ MAH & ASSOCIATES LLP				Firm's EIN ☐ 94-334269
	Firm's address ☐ 601 MONTGOMERY ST 800 SAN FRANCISCO, CA 94111				Phone no. (415) 981-1111

Additional Data

[Return to Form](#)

Software ID: 23017517

Software Version: 2023v5.1

Form 990PF - Special Condition Description:

Special Condition Description

TY 2023 IRS 990 e-File Render

Name: JK IRWIN FOUNDATION

EIN: 56-2678107

Software ID: 23017517

Software Version: 2023v5.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX AND ACCOUNTING FEES	3,695	1,848	0	1,847

TY 2023 IRS 990 e-File Render

Name: JK IRWIN FOUNDATION

EIN: 56-2678107

Software ID: 23017517

Software Version: 2023v5.1

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
VANGUARD TOTAL BOND	FMV	70,554	70,554
DFA EMERGING MKTS CORE	FMV	26,793	26,793
DFA INTL SMALL CAP VALUE	FMV	7,759	7,759
DFA INTL VALUE PORT	FMV	16,767	16,767
DFA REAL ESTATE	FMV		
DFA US LARGE CAP VALUE	FMV	46,240	46,240
SPDR S&P 500 ETF TR	FMV	80,803	80,803
VANGUARD INFO TECHNOLOGY	FMV	15,004	15,004
VANGUARD SHORT TERM BOND	FMV	43,877	43,877
DFA INTL SMALL CO PORT	FMV	5,305	5,305
DFA US SMALL CAP PORT	FMV	27,363	27,363
VANGUARD FTSE DEVELOPED	FMV	33,338	33,338
PIMCO REAL RETURN FUND	FMV	7,947	7,947
PIMCO SHORT TERM INSTL	FMV		
ISHARES CORE S&P SMALL	FMV	14,073	14,073
SCHWAB US TIPS ETF	FMV	18,009	18,009
TIAA-CREF CORE BOND INST	FMV		
BAIRD SHORT-TERM BOND IN	FMV	35,247	35,247
CHARLES SCHWAB US REIT	FMV	9,527	9,527

TY 2023 IRS 990 e-File Render

Name: JK IRWIN FOUNDATION

EIN: 56-2678107

Software ID: 23017517

Software Version: 2023v5.1

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
JK IRWIN FUND WITH TIDES	700	700	700

TY 2023 IRS 990 e-File Render

Name: JK IRWIN FOUNDATION

EIN: 56-2678107

Software ID: 23017517

Software Version: 2023v5.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK FEE	101	51		50
INVESTMENT MANAGEMENT FEE	1,375	688		687
SF DAY SCHOOL CONTRIBUTION	1,394			1,394

TY 2023 IRS 990 e-File Render

Name: JK IRWIN FOUNDATION

EIN: 56-2678107

Software ID: 23017517

Software Version: 2023v5.1

Description	Amount
UNREALIZED GAIN ADJUSTMENT	24,756