

Part III

Statement of Program Service Accomplishments

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

☐ Yes ☒ No

1

Briefly describe the organization's mission:

NIA TERO WORKS ALONGSIDE INDIGENOUS PEOPLES TO SECURE THEIR GUARDIANSHIP OF VITAL ECOSYSTEMS. INDIGENOUS PEOPLES ARE GUARDIANS OF EARTH.(SEE SCHEDULE O)

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 \$ 22,602,410 including grants of \$ 20,127,199) (Revenue \$)

UPHOLD: PLACE-ANCHORED PARTNERSHIP WITH INDIGENOUS PEOPLES:NIA TERO IS COMMITTED TO WORKING ALONGSIDE INDIGENOUS PEOPLES IN GEOGRAPHIES CENTRAL TO THE WELL-BEING OF ALL HUMANITY. OUR INITIAL REGIONS INCLUDE THE PACIFIC ISLANDS, AMAZONIA, AND NORTH AMERICA, WHERE WE WORK WITH INDIGENOUS PEOPLES WHO SHARE A COLLECTIVE TERRITORY AND HAVE STRONG GOVERNANCE SYSTEMS IN PLACE TO PROTECT THEIR HOMELANDS AND WATERS. IN ADDITION TO OUR GROWING NETWORK OF PARTNERS IN REGIONS, WE ALSO ARE PARTNERING ON AN INITIATIVE CALLED THE WAYFINDERS CIRCLE, A FELLOWSHIP OF 12 INITIAL MEMBERS FROM ACROSS SEVEN SOCIO-CULTURAL REGIONS WITH A WILLINGNESS AND CAPACITY TO SHARE THEIR VISION AND EXPERIENCES TO INSPIRE ALL PEOPLE TO RE-IMAGINE DEVELOPMENT, CONSERVATION, AND THE WAY WE RELATE TO EACH (CONTINUED ON SCHEDULE O) OTHER AND EARTH. IN TOTAL, OUR PLACE-ANCHORED PARTNERSHIPS SUPPORT INDIGENOUS PEOPLES WHO ARE GUARDIANS OF OVER 100 MILLION HECTARES OF TERRITORY.

4b

(Code:) (Expenses \$ 10,761,046 including grants of \$ 3,768,922) (Revenue \$ 63,183)

EXPAND: AMPLIFICATION AND SCALING:IN ORDER TO EXPAND RECOGNITION AND SUPPORT FOR INDIGENOUS GUARDIANSHIP WORLDWIDE, NIA TERO IS PURSUING THREE ONGOING BODIES OF WORK THAT INTEGRATE BOTH OUR PLACE-ANCHORED PARTNERSHIPS AS WELL INDIGENOUS PEOPLES, AS WELL AS ALIGNED ORGANIZATIONS, NETWORKS AND INITIATIVES, OUTSIDE OF THOSE PARTNERSHIPS. FIRST, THROUGH GRANTMAKING, CONVENING AND DIRECT TECHNICAL SUPPORT TO INDIGENOUS PEOPLES AND THEIR CHOSEN ALLIES, WE PROVIDE SUPPORT TO STRENGTHEN POLICY FRAMEWORKS, SECURITY AND SELF-GOVERNANCE OF INDIGENOUS PEOPLES. SECOND, THROUGH STRATEGIC CONVENING AND FACILITATION, AS WELL AS TARGETED GRANTMAKING AND FUNDRAISING, WE ARE WORKING TO INCREASE DIRECT FINANCING FOR INDIGENOUS GUARDIANSHIP. AND LASTLY, THROUGH COMPELLING (CONTINUED ON SCHEDULE O) STORYTELLING AND COMMUNICATIONS, WE SUPPORT THE ELEVATION OF VOICE, WAYS AND MEANS OF INDIGENOUS PEOPLES TO INCREASE AWARENESS OF INDIGENOUS GUARDIANSHIP AND INSPIRE CHANGE.

4c

(Code:) (Expenses \$ 2,284,659 including grants of \$) (Revenue \$)

OTHER PROGRAM SERVICES: ALL OF NIA TERO'S WORK IS DONE THROUGH AND WITH OTHERS, FROM THE INDIGENOUS PEOPLES WHO INSPIRE AND LEAD US, TO OUR FOUNDING PARTNERS AND LIKE-MINDED INSTITUTIONS. NIA TERO HAS BEEN WORKING WITH REGIONAL AND GLOBAL ADVISORS, PLACE-ANCHORED PARTNERS, AND LIKE-MINDED INSTITUTIONS TO DESIGN AND DEVELOP STRATEGIES THAT WILL HELP US ACHIEVE OUR MISSION.

(Code:) (Expenses \$ 1,037,441 including grants of \$) (Revenue \$)

SCIENCE AND LEARNING:NIA TERO IS COMMITTED TO GATHERING KNOWLEDGE THAT CAN ENABLE MEASUREMENT OF THE IMPACT OF OUR PARTNERSHIPS THROUGH BOTH STANDARD SOCIAL AND ECOLOGICAL INDICATORS AS WELL AS INDICATORS OF WELL-BEING DEFINED BY OUR INDIGENOUS PARTNERS THEMSELVES. THIS INCLUDES DEVELOPING SYSTEMS THAT COMBINE TRADITIONAL ENVIRONMENTAL METRICS WITH BIOCULTURAL METRICS THAT ARE DEFINED AND MEASURED BY OUR INDIGENOUS PARTNERS.

4d

Other program services (Describe in Schedule O.)

(Expenses \$ 1,037,441 including grants of \$) (Revenue \$)

4e

Total program service expenses 36,685,556

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	No
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	No
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	No
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	No
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	No
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	No
12a If "Yes," complete Schedule D, Part XI. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a Yes	
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	No
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 Yes	
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 Yes	
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 Yes	
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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	<i>If "Yes," complete Schedule L, Part I.</i> 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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30		No
31	<i>If "Yes," complete Schedule M.</i> Did the organization reorganize, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	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		No
34	<i>If "Yes," complete Schedule R, Part I.</i> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>	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	82		
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	Yes		

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	46			
b		If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		Yes		
3a		Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a			No	
b		If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b				
4a		At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a			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

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.	1 2		
	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.	1 1		
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	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	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	C A , H I , I L , M D , N J , N Y
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:	
	JOHN DAVIS 900 E PINE ST 200 SEATTLE,WA 98122 (206) 339-1293	

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) PETER SELIGMANN CHIEF EXECUTIVE OFFICER	40.00	X		X				640,750	0	51,485
(2) JOSEPH WILLIAMS CHAIR	2.00	X		X				0	0	0
(3) MYRNA CUNNINGHAM KAIN VICE-CHAIR	2.00	X		X				0	0	0
(4) PAUL KLINGENSTEIN VICE-CHAIR, UNTIL 10/2023	2.00	X		X				0	0	0
(5) VICTORIA TAULI CORPUZ DIRECTOR	1.00	X						0	0	0
(6) ANNE MARIE BURGOYNE DIRECTOR	1.00	X						0	0	0
(7) MICHAEL CROW DIRECTOR	1.00	X						0	0	0
(8) YO-YO MA DIRECTOR	1.00	X						0	0	0
(9) NEMONTE NENQUIMO DIRECTOR	1.00	X						0	0	0
(10) BRENDA PIPESTEM DIRECTOR	1.00	X						0	0	0
(11) KEVIN STARR DIRECTOR	1.00	X						0	0	0
(12) NAINOA THOMSON DIRECTOR	1.00	X						0	0	0
(13) LIAM KOKAUUA DIRECTOR	1.00	X						0	0	0
(14) LEIGH MORGAN CSOO, UNTIL 9/2023	40.00			X				406,398	0	23,585
(15) CHRISTOPHER FILARDI CHIEF PROGRAM OFFICER	40.00			X				344,306	0	57,977
(16) JESSICA SCHROEDER SR MD/ SEC/ TREAS, FROM 10/2023	40.00			X				250,159	0	29,411
(17) TINA-MARIE WILHELM CSEAO, FROM 10/2023	40.00			X				90,126	0	5,026

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) MARC BALLANDRAS DIR. OF INNOVATION & INFRASTRUCTURE	40.00					X		265,658	0	42,364
(19) MARGARITA MORA TERAN SR MD, PARTNERSHIPS	40.00					X		269,842	0	38,112
(20) TRACY RECTOR MD, STORYTELLING	40.00					X		234,677	0	42,353
(21) MICHAEL PAINTER MD, IMPACT AND LEARNING	40.00					X		240,452	0	16,135
(22) LAUREN GUZAUSKAS MD, DEVELOPMENT	40.00					X		237,433	0	14,525

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A . .			
d Total (add lines 1b and 1c)	2,979,801	0	320,973

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 24

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

3

No

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*

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?*If "Yes," complete Schedule J for such person*

5

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
MALAIKA DUMBAGASSE 20 2500 BADEN BEI WIEN AU	FILM PRODUCTION SERVICES	907,500
CONSERVATION METRICS 145 MCALLISTER WAY SANATA CRUZ, CA 95060	BIOCULTURAL MONITORING CONSULTING	820,702
DORSEY & WHITNEY LLP 701 5TH AVE STE 6100 SEATTLE, WA 98104	LEGAL SERVICES	254,329
SCION STAFFING INC PO BOX 7971 CAROL STREAM, IL 60197	PROFESSIONAL STAFFING SERVICES	251,262
BERLIN ROSEN LLC 15 MAIDEN LANE SUITE 1600 NEW YORK, NY 10038	COMMUNICATION CONSULTING SERVICES	232,500
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 19		

Form 990 (2023)

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	3,307,755	3,307,755		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	169,109	169,109		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	20,419,257	20,419,257		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,899,223	402,283	1,496,940	
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	5,016,689	2,912,431	1,566,531	537,727
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	248,511	132,399	90,982	25,130
9 Other employee benefits	519,745	261,204	209,110	49,431
10 Payroll taxes	434,173	209,528	190,049	34,596
11 Fees for services (non-employees):				
a Management				
b Legal	277,609	130,827	146,782	
c Accounting	41,469		41,469	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	146,646		146,646	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	6,388,866	5,808,706	490,264	89,896
12 Advertising and promotion				
13 Office expenses	123,756	67,470	55,717	569
14 Information technology	151,820	200	151,620	
15 Royalties				
16 Occupancy	321,218	157,313	149,609	14,296
17 Travel	1,367,982	1,047,814	271,241	48,927
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,202,703	999,107	194,442	9,154
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	373,394	309,341	56,044	8,009
23 Insurance	105,433	73,729	26,619	5,085
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 EQUIPMENT AND SOFTWARE	453,396	206,238	238,204	8,954
b MISCELLANEOUS	44,688	29,331	13,544	1,813
c SUBS. & PUB'L	44,072	30,716	11,806	1,550
d LICENSES, FEES & TAXES	13,278	10,798	2,480	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	43,070,792	36,685,556	5,550,099	835,137
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		1,366,734	1	1,045,278	
	2	Savings and temporary cash investments		8,225,495	2	9,082,746	
	3	Pledges and grants receivable, net		9,517,015	3	7,426,545	
	4	Accounts receivable, net		61,502	4	30,772	
	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			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		260,575	9	247,192	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	754,261			
	b	Less: accumulated depreciation	10b	234,899	259,358	10c	519,362
	11	Investments—publicly traded securities		85,125,595	11	70,361,098	
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		1,000,204	15	2,474,641	
16	Total assets: Add lines 1 through 15 (must equal line 33)		105,816,478	16	91,187,634		
Liabilities	17	Accounts payable and accrued expenses		2,073,988	17	1,755,599	
	18	Grants payable		4,350,083	18	4,674,695	
	19	Deferred revenue			19		
	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			23		
	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		85,466	25	948,915	
	26	Total liabilities: Add lines 17 through 25		6,509,537	26	7,379,209	
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		77,430,328	27	66,768,039	
	28	Net assets with donor restrictions		21,876,613	28	17,040,386	
	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		99,306,941	32	83,808,425	
	33	Total liabilities and net assets/fund balances		105,816,478	33	91,187,634	

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	26,173,466
2	Total expenses (must equal Part IX, column (A), line 25)	2	43,070,792
3	Revenue less expenses. Subtract line 2 from line 1	3	-16,897,326
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	99,306,941
5	Net unrealized gains (losses) on investments	5	1,398,810
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	83,808,425

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?		No
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.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Name of the organization

NIA TERO FOUNDATION

Employer identification number

82-1949563

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
- 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		
Total						

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.") . . .	2,677,148	3,408,997	16,795,873	19,887,594	23,443,794	66,213,406
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	2,677,148	3,408,997	16,795,873	19,887,594	23,443,794	66,213,406
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) . . .						21,731,740
6 Public support. Subtract line 5 from line 4.						44,481,666

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. . .	2,677,148	3,408,997	16,795,873	19,887,594	23,443,794	66,213,406
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	615,298	893,978	1,087,073	1,734,837	2,537,503	6,868,689
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.). . .		499	-749	2,202	-377	1,575
11 Total support. Add lines 7 through 10						73,083,670

12 Gross receipts from related activities, etc. (see instructions) **12** 167,543

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	60.860 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	67.320 %

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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		

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>		
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>		

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>		

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?		
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>		
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>		

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.			
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>			
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>			
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>			
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>			

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
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Additional Data

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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 NIA TERO FOUNDATION		Employer identification number 82-1949563

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
82-1949563

Contributors

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)

Name of organization NIA TERO FOUNDATION	Employer identification number 82-1949563
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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 NIA TERO FOUNDATION	Employer identification number 82-1949563
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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

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Software ID:

Software Version:

Name of the organization NIA TERO FOUNDATION	Employer identification number 82-1949563
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

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

1	Purpose(s) of conservation easements held by the organization (check all that apply). ☐ 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.	
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____	
4	Number of states where property subject to conservation easement is located ▶ _____	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____	
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____	
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

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

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

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)		
3a(ii)		
3b		

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				
b Buildings				
c Leasehold improvements		97,594	1,704	95,890
d Equipment		80,682	11,058	69,624
e Other		575,985	222,137	353,848
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				519,362

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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	
LEASE LIABILITY	948,915
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	948,915

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	27,425,630
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	1,398,810	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	1,398,810	
3	Subtract line 2e from line 1	3	26,026,820	
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	146,646	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	146,646	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	26,173,466	

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	42,924,146
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		
e	Add lines 2a through 2d	2e	0	
3	Subtract line 2e from line 1	3	42,924,146	
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	146,646	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	146,646	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	43,070,792	

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	
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Additional Data

[Return to Form](#)

Software ID:

Software Version:

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
NIA TERO FOUNDATION

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ 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

Employer identification number
82-1949563

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 CARIBBEAN	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		210,000
(2) EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		3,199,899
(3) EUROPE	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		357,000
(4) NORTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		245,000
(5) SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		15,722,358
(6) SOUTH ASIA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		37,500
(7) SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		647,500
(8) EAST ASIA AND THE PACIFIC	0	153	PROGAM SERVICES	STRATEGIC SUPPORT ACROSS ALL REGIONS	802,143
(9) EUROPE	0	28	PROGAM SERVICES	STRATEGIC SUPPORT ACROSS ALL REGIONS	149,710
(10) NORTH AMERICA	0	3	PROGAM SERVICES	STRATEGIC SUPPORT ACROSS ALL REGIONS	13,497
(11) SOUTH AMERICA	0	171	PROGAM SERVICES	STRATEGIC SUPPORT ACROSS ALL REGIONS	1,134,689
(12) SUB-SAHARAN AFRICA	0	15	PROGAM SERVICES	STRATEGIC SUPPORT ACROSS ALL REGIONS	36,810
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	0	153			21,221,400
b Total from continuation sheets to Part I	0	217			1,334,706
c Totals (add lines 3a and 3b)	0	370			22,556,106

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)			CENTRAL AMERICA AND CARIBBEAN	SUPPORT INDIGENOUS LED GLOBAL POLICY	210,000	WIRE TRANSFER	0		
(2)			EAST ASIA AND THE PACIFIC	CULTURAL HUB SUPPORT	10,393	WIRE TRANSFER	0		
(3)			EAST ASIA AND THE PACIFIC	DEFENSE FROM ILLEGAL MINING AND LOGGING	52,780	WIRE TRANSFER	0		
(4)			EAST ASIA AND THE PACIFIC	FOREST GUARDIANSHIP	250,000	WIRE TRANSFER	0		
(5)			EAST ASIA AND THE PACIFIC	INDIGENOUS FILM SUPPORT	25,000	WIRE TRANSFER	0		
(6)			EAST ASIA AND THE PACIFIC	INDIGENOUS GUARDIANSHIP TRUST EDUCATION HUBS SUPPORT	25,000	WIRE TRANSFER	0		
(7)			EAST ASIA AND THE PACIFIC	MAORILAND FILM FESTIVAL SUPPORT	10,000	WIRE TRANSFER	0		
(8)			EAST ASIA AND THE PACIFIC	NATIONAL POLICY ADVOCACY & SUPPORT	40,000	WIRE TRANSFER	0		
(9)			EAST ASIA AND THE PACIFIC	NATIONAL POLICY ADVOCACY SUPPORT	37,500	WIRE TRANSFER	0		
(10)			EAST ASIA AND THE PACIFIC	OCEAN GUARDIANSHIP SUPPORT	50,000	WIRE TRANSFER	0		
(11)			EAST ASIA AND THE PACIFIC	OCEAN GUARDIANSHIP SUPPORT PACIFIC ISLANDS	673,726	WIRE TRANSFER	0		
(12)			EAST ASIA AND THE PACIFIC	PACIFIC CLIMATE JUSTICE SUPPORT	200,000	WIRE TRANSFER	0		
(13)			EAST ASIA AND THE PACIFIC	STRATEGIC ADVOCACY SUPPORT	880,000	WIRE TRANSFER	0		
(14)			EAST ASIA AND THE PACIFIC	SUPPORT COMMUNITY ENGAGEMENT TRAINING	100,000	WIRE TRANSFER	0		
(15)			EAST ASIA AND THE PACIFIC	SUPPORT FOR INDIGENOUS PARTICIPATION IN GLOBAL POLICY	10,000	WIRE TRANSFER	0		
(16)			EAST ASIA AND THE PACIFIC	SUPPORT FOR PACIFIC ISLANDS YOUTH TO FOSTER INDIGENOUS GUARDIANSHIP	140,000	WIRE TRANSFER	0		
(17)			EAST ASIA AND THE PACIFIC	SUPPORT INDIGENOUS GUARDIANSHIP PACIFIC ISLANDS	21,500	WIRE TRANSFER	0		
(18)			EAST ASIA AND THE PACIFIC	SUPPORT INDIGENOUS PRACTICE AND WISDOM	233,000	WIRE TRANSFER	0		
(19)			EAST ASIA AND THE PACIFIC	SUPPORT INDIGENOUS-LED MONITORING & EVALUATION	75,000	WIRE TRANSFER	0		
(20)			EAST ASIA AND THE PACIFIC	SUPPORT THE TRANSMISSION OF INDIGENOUS VALUES AND KNOWLEDGE	20,000	WIRE TRANSFER	0		
(21)			EAST ASIA AND THE PACIFIC	SUPPORT WELL-BEING INDICATORS PROJECT	156,000	WIRE TRANSFER	0		
(22)			EAST ASIA AND THE PACIFIC	VOGAGING AND EDUCATION PROGRAMS	40,000	WIRE TRANSFER	0		
(23)			EUROPE	BOREAL FOREST REWILDING	50,000	WIRE TRANSFER	0		
(24)			EUROPE	INDIGENOUS FILM SUPPORT	20,000	WIRE TRANSFER	0		
(25)			EUROPE	POLICY ADVOCACY SUPPORT	37,500	WIRE TRANSFER	0		
(26)			EUROPE	SUPPORT INDIGENOUS PEOPLE'S MONITORING & REPORTING ON BIODIVERSITY	150,000	WIRE TRANSFER	0		
(27)			NORTH AMERICA	GENERAL OPERATING SUPPORT	75,000	WIRE TRANSFER	0		
(28)			NORTH AMERICA	GENERAL SUPPORT FOR CONFEDERACY TRIAL COUNCIL	100,000	WIRE TRANSFER	0		
(29)			NORTH AMERICA	IMAGINATIVE FILM FESTIVAL SUPPORT	25,000	WIRE TRANSFER	0		
(30)			NORTH AMERICA	SUPPORT INDIGENOUS FILMMAKING	10,000	WIRE TRANSFER	0		
(31)			SOUTH AMERICA	DEFENDING INDIGENOUS TERRITORY AGAINST MINING	397,200	WIRE TRANSFER	0		
(32)			SOUTH AMERICA	GENERAL ASSEMBLY SUPPORT	320,000	WIRE TRANSFER	0		
(33)			SOUTH AMERICA	GENERAL SUPPORT FOR CONFENIAE	49,250	WIRE TRANSFER	0		
(34)			SOUTH AMERICA	IMPACTS ON INDIGENOUS COMMUNITES WITH CARBON CREDIT NEGOTIATIONS	58,000	WIRE TRANSFER	0		
(35)			SOUTH AMERICA	IMPLEMENTATION OF EDUCATION METHODOLOGIES THAT MAINTAIN CULTURE	237,032	WIRE TRANSFER	0		
(36)			SOUTH AMERICA	INDIGENOUS ORGANIZATIONAL STRENGTHENING AND POLICY SUPPORT	100,000	WIRE TRANSFER	0		
(37)			SOUTH AMERICA	INSTALLATION OF SOLAR LIGHTS AND ORGANIZATIONAL STRENGTHENING	60,000	WIRE TRANSFER	0		
(38)			SOUTH AMERICA	INSTITUTIONAL STRENGTHENING OF DISTRICT COUNCILS	249,000	WIRE TRANSFER	0		
(39)			SOUTH AMERICA	INSTITUTIONAL STRENGTHENING, COMMUNICATION, AND TRAINING	494,257	WIRE TRANSFER	0		
(40)			SOUTH AMERICA	LEGAL DEPARTMENT SUPPOR OF INDIGENOUS ORGANIZATIONS	494,707	WIRE TRANSFER	0		
(41)			SOUTH AMERICA	LEGAL RESOURCES STRENGTHENING	70,000	WIRE TRANSFER	0		
(42)			SOUTH AMERICA	PROTECTION AMAZON BASIN THROUGH ENHANCED GOVERNANCE OF INDIGENOUS PEOPLE	32,680	WIRE TRANSFER	0		
(43)			SOUTH AMERICA	RIGHTS, INFLUENCE AND ORGANIZATIONAL STRENGTHENING	276,610	WIRE TRANSFER	0		
(44)			SOUTH AMERICA	SECURITY STRENGTHENING OF INDIGENOUS PARTNERS	60,000	WIRE TRANSFER	0		
(45)			SOUTH AMERICA	STRAGETIC STRENGTHNENING OF INDIGENOUS PEOPLES	430,010	WIRE TRANSFER	0		
(46)			SOUTH AMERICA	STRENGTHEN TECHNICAL AND OPERATIONAL CAPABILITIES IN PREPARATION FOR COP30	100,000	WIRE TRANSFER	0		
(47)			SOUTH AMERICA	STRENGTHENING AND MANAGEMENT PLAN IMPLEMENATION	2,455,217	WIRE TRANSFER	0		
(48)			SOUTH AMERICA	SUPPORT FOR BIOECONOMY EFFORTS AND ORGANIZATIONAL STRENGTHENING	37,757	WIRE TRANSFER	0		
(49)			SOUTH AMERICA	SUPPORT FOR COMMUNICATIONS NETWORK AND INFRASTRUCTURE	1,326,494	WIRE TRANSFER	0		
(50)			SOUTH AMERICA	SUPPORT FOR INDIGENOUS ORGANIZATIONS	114,400	WIRE TRANSFER	0		
(51)			SOUTH AMERICA	SUPPORT FOR OBSERVATORY OF INDIGENOUS RIGHTS PROTECTION	127,200	WIRE TRANSFER	0		
(52)			SOUTH AMERICA	SUPPORT FOR SOLAR BOATS TRANSPORTATION AND SCALING	630,000	WIRE TRANSFER	0		
(53)			SOUTH AMERICA	SUPPORT FOR WAYFINDER CIRCLE MEMBER	54,858	WIRE TRANSFER	0		
(54)			SOUTH AMERICA	GURARDIANSHIP OF INDIGENOUS TERRITORY	335,556	WIRE TRANSFER	0		
(55)			SOUTH AMERICA	SUPPORT INDIGENOUS BIOCULTURAL GUARDIANSHIP AND CONSERVATION	181,421	WIRE TRANSFER	0		
(56)			SOUTH AMERICA	SUPPORT INDIGENOUS COUNCILS & STRENGTHENING GOVERNANCE SYSTEMS	1,600,000	WIRE TRANSFER	0		
(57)			SOUTH AMERICA	SUPPORT INDIGENOUS LAND MONITORING & PROTECTION	170,401	WIRE TRANSFER	0		
(58)			SOUTH AMERICA	SUPPORT INDIGENOUS LAND PROTECTION	315,000	WIRE TRANSFER	0		
(59)			SOUTH AMERICA	SUPPORT INDIGENOUS ORGANIZATIONAL GOVERNANCE	458,500	WIRE TRANSFER	0		
(60)			SOUTH AMERICA	SUPPORT INDIGENOUS TERRITORIES & STRENGTHEN INDIGENOUS RIGHTS	550,000	WIRE TRANSFER	0		
(61)			SOUTH AMERICA	SUPPORT INDIGENOUS WAYS AND MEANS	211,808	WIRE TRANSFER	0		
(62)			SOUTH AMERICA	SUPPORT INSTITUTIONAL STRENGTHENING	30,000	WIRE TRANSFER	0		
(63)			SOUTH AMERICA	SUPPORT OF INSTITUTIONAL STRENGTHENING IN THE AMAZON	300,000	WIRE TRANSFER	0		
(64)			SOUTH AMERICA	SUPPORT TERRITORIAL PROTECTION AND INSTITUTIONAL DEVELOPMENT	2,421,000	WIRE TRANSFER	0		
(65)			SOUTH AMERICA	TERRITORIAL PROTECTION AND MONITORING	775,000	WIRE TRANSFER	0		
(66)			SOUTH AMERICA	SUPPORT FOR LEGAL DEFENSE STRENGTHENING IN THE AMAZON	150,000	WIRE TRANSFER	0		
(67)			SOUTH ASIA	SUPPORT NATIONAL POLICY ADVOCACY	37,500	WIRE TRANSFER	0		
(68)			SUB-SAHARAN AFRICA	ENHANCE COMMUNICATION, VISIBILITY AND STORYTELLING IN INDIGENOUS COMMUNITY	25,000	WIRE TRANSFER	0		
(69)			SUB-SAHARAN AFRICA	GOVERNANCE SUPPORT FOR INDIGENOUS COMMUNITIES	90,000	WIRE TRANSFER	0		
(70)			SUB-SAHARAN AFRICA	INDIGENOUS FILM SUPPORT	25,000	WIRE TRANSFER	0		
(71)			SUB-SAHARAN AFRICA	NATIONAL POLICY ADVOCACY SUPPORT	387,500	WIRE TRANSFER	0		
(72)			SUB-SAHARAN AFRICA	SUPPORT AFRICA INDIGENOUS PEOPLE & LOCAL COMMUNITIES CONSERVATION	100,000	WIRE TRANSFER	0		
(73)			SUB-SAHARAN AFRICA	SUPPORT CHILDREN LEARNING HERITAGE & CULTURE	10,000	WIRE TRANSFER	0		
(74)			SUB-SAHARAN AFRICA	SUPPORT DEVELOPING PRACTICE OF SPEAKING INDIGENOUS LANGUAGES	10,000	WIRE TRANSFER	0		

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)	FELLOWSHIP STIPEND	EAST ASIA AND THE PACIFIC	30	150,000	WIRE TRANSFER			
(2)	FELLOWSHIP STIPEND	EUROPE	11	99,500	WIRE TRANSFER			
(3)	FELLOWSHIP STIPEND	NORTH AMERICA	6	35,000	WIRE TRANSFER			
(4)	FELLOWSHIP STIPEND	SOUTH AMERICA	6	49,000	WIRE TRANSFER			
(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 Supplemental Information

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
NIA TERO FOUNDATION

Employer identification number
82-1949563

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) AMAZON FRONTLINES 425 BUSH ST STE 300 SAN FRANCISCO,CA 94108	47-5521013	501(C)(3)	500,000	0			SUPPORT INDIGENOUS GARDIANSHIP IN THE AMAZON
(2) BARCID FOUNDATION 2811 SCOTT PLACE LOS ANGELES,CA 90026	43-2051736	501(C)(3)	10,000	0			SUPPORT LA SKINS FEST 2023 INDIGENOUS ARTS FESTIVAL
(3) BIG SKY FILM INSTITUTE INC 216 W MAIN STREET MISSOULA,MT 59802	20-1937230	501(C)(3)	25,000	0			SUPPORT FOR INDIGENOUS FILMS
(4) BLACKFEET ECO KNOWLEDGE PO BOX 377 BROWNING,MT 59417	87-2993172	501(C)(3)	296,230	0			SUPPORT INDIGENOUS CURRICULUM, LANGUAGE INTENSIVE, AND BUFFALO REINTRODUCTION
(5) COMMON COUNSEL FOUNDATION 1624 FRANKLIN ST 1022 OAKLAND,CA 94612	94-3214166	501(C)(3)	10,000	0			COLOR CONGRESS SUPPORT
(6) CONSERVATION INTERNATIONAL 2011 CRYSTAL DRIVE SUITE 500 ARLINGTON,V A 22202	52-1497470	501(C)(3)	500,000	0			SUPPORT FOR BLUE ABADI
(7) CULTURAL CONSERVANCY SACRED LAND FOUNDATION PO BOX 29044 SAN FRANCISCO,CA 94129	94-3003900	501(C)(3)	25,000	0			SUPPORT CULTURAL CONSERVANCY GENERAL OPERATIONS
(8) DEENAADAI' PRODUCTIONS 1902 HILLING AVENUE FAIRBANKS,AK 99709	88-0624065	OTHER	25,000	0			SUPPORT FEATURE FILM "TWO OLD WOMEN"
(9) DUWAMISH TRIBE SERVICES INC 4705 WEST MARGINAL WAY SOUTHWEST SEATTLE,WA 98106	91-1122115	501(C)(3)	10,000	0			SUPPORT DUWAMISH TRIBAL SERVICES
(10) EARTH ISLAND INSTITUTE INC AT THE DAVID BROWER CENTER BERKELEY,CA 947041375	94-2889684	501(C)(3)	10,000	0			SUPPORT RESTORING CULTURES OF STEWARDSHIP IN MAZVIHWA
(11) GRIST MAGAZINE INC 1501 E MADISON ST SUITE 650 SEATTLE,WA 98122	06-1664153	501(C)(3)	25,000	0			SUPPORT DEVELOPING OF INDIGENOUS AFFAIRS DESK
(12) HAWAII INTERNATIONAL FILM FESTIVAL 680 IWILEI RD SUITE 100 HONOLULU,HI 96817	99-0280373	501(C)(3)	10,000	0			FILM FESTIVAL SUPPORT OF INDIGENOUS LENS
(13) IF NOT US THEN WHO 1742 HAPPY TRAIL TOPANGA,CA 90290	81-4186787	501(C)(3)	50,000	0			SUPPORT INDIGENOUS IMAGINARIUM & NYCW "OUR VILLAGE"

(14) INDIAN LAW RESOURCE CENTER INC 602 NORTH EWING STREET HELENA,MT 59601	52-1121079	501(C)(3)	200,000	0			SAFEGUARDING INDIGENOUS PEOPLES, LANDS, & NATURAL RESOURCES
(15) INTERNEWS NETWORK 876 7TH STREET ARCATA,CA 95521	94-3027961	501(C)(3)	25,000	0			SUPPORT INDIGENOUS JOURNALISTS, EARTH JOURNALISM NETWORK
(16) LA BONGA LLC 2501 CHATHAM ROAD SPRINGFIELD,IL 62704	83-1850066	OTHER	10,000	0			SUPPORT LA BONGA INDEPENDENT DOCUMENTARY COLUMBIA
(17) LAND IS LIFE INC 185 WHYTHER AVE 2ND FLOOR BROOKLYN,NY 11249	22-3101280	501(C)(3)	75,000	0			SUPPORT INDIGENOUS-LED SECURITY FUND FOR THE COLOMBIAN AMAZON
(18) MADE IN BROOKLYN SUMMIT CORP 360 MACON STREET BROOKLYN,NY 11233	83-0640650	501(C)(3)	10,000	0			SUPPORT NATIVE SISTERS SERIES PILOT FINISHING FUND
(19) NA'AH ILLAHEE FUND 1620 18TH AVENUE SEATTLE,WA 98122	05-0630992	501(C)(3)	20,000	0			SUPPORT INDIGENOUS WOMEN- LED ORGANIZATION DEDICATED TO REGENERATION OF INDIGENOUS COMMUNITIES
(20) NATIVE AMERICAN JOURNALISTS ASSOCIATION NAJA-OU GAYLORD COLLEGE NORMAN,OK 73019	52-6105010	501(C)(3)	15,000	0			SUPPORT NATIVE AMERICAN JOURNALISM FELLOWSHIP
(21) NATIVE AMERICAN RIGHTS FUND 250 ARAPAHOE AVENUE BOULDER,CO 80302	84-0611876	501(C)(3)	37,500	0			SUPPORT INDIGENOUS RIGHTS IN CONSERVATION AND DEVELOPMENT
(22) NATIVE MOVEMENT 60 HALL STREET FAIRBANKS,AK 99701	68-0535413	501(C)(3)	25,000	0			SUPPORT ALASKA NATIVE STORYTELLERS
(23) NEW VENTURE FUND 1201 CONNECTICUT AVE NW SUITE 300 WASHINGTON,DC 20036	20-5806345	501(C)(3)	20,000	0			SUPPORT INDIGENOUS HOUSE AT SUNDANCE FILM FESTIVAL
(24) NEW YORK BOTANICAL GARDEN 2900 SOUTHERN BOULEVARD BRONX,NY 10458	13-1693134	501(C)(3)	140,000	0			SUPPORT FOREST GUARDIANSHIP IN VANUATU
(25) NOABU HOLDINGS LLC 312 WEST 2ND STREET CASPER,WY 82601	36-4991995	OTHER	266,000	0			SUPIORT INDIGENOUS CONSTITUTIONALISM, KAVA & FATEI
(26) ONE REEF WORLDWIDE STEWARDSHIP 114 OAK KNOLL DRIVE SANTA CRUZ,CA 95060	46-4293324	501(C)(3)	350,000	0			SUPPORT TRADITIONAL STEWARDSHIP FOR OCEAN PROTECTION IN MICRONESIA
(27) OUR CHILDREN'S EARTH FOUNDATION 1625 TRANCAS STREET 2218 NAPA,CA 94558	94-3314819	501(C)(3)	10,000	0			DOCUMENTARY SUPPORT - FREE LEONARD PELTIER FILM PROJECT
(28) PHOTOGRAPHERS WITHOUT BORDERS INC 3023 S DAKOTA ST SEATTLE,WA 98108	20-5480911	501(C)(3)	10,000	0			SUPPORT REVOLUTIONARY STORYTELLER GRANT - PHOTOGRAPHERS WITHOUT BORDERS
(29) PIERCE CONSERVATION DISTRICT 308 WEST STEWART AVENUE PUYALLUP,WA 98371	91-0894461	GOV'T	10,000	0			SUPPORT NATIVE SHARING GARDEN
(30) POINTS NORTH INSTITUTE PO BOX 836 CAMDEN,ME 04843	45-1622247	501(C)(3)	25,000	0			SUPPORT 4TH WORLD MEDIA LAB PARTICIPATION CAMDEN INTERNATIONAL FILM FESTIVAL
(31) POTLATCH FUND 801 2ND AVENUE UNIT 304 SEATTLE,WA 98104	73-1712905	501(C)(3)	50,000	0			GENERAL OPERATING SUPPORT

(32) RAINFOREST FOUNDATION 50 COURT STREET BROOKLYN,NY 11201	95-1622945	501(C)(3)	218,025	0			SUPPORT PROTECTING FORESTS AND RIGHTS IN GUYANA
(33) RIGHTS AND RESOURCES INSTITUTE INC 2715 M STREET NORTHWEST WASHINGTON,DC 20007	20-3690821	501(C)(3)	10,000	0			SUPPORT FORUM OF INDIGENOUS AND LOCAL COMMUNITY WOMEN CENTRAL AFRICA AND THE CONGO
(34) SEVENTY THREE FOUNDATION 30 W 26TH ST SIXTH FLOOR NEW YORK,NY 10010	13-4059276	501(C)(3)	150,000	0			NURTURING INDIGENOUS GUARDIANSHIP OF COMMUNITY AND PLACE IN PAPUA, INDONESIA
(35) SUNDANCE INSTITUTE 1500 KEARNS BLVD SUITE B-110 PARK CITY,UT 84068	87-0361394	501(C)(3)	65,000	0			SUPPORT SUNDANCE NATIVE CELEBRATION
(36) THE QUEENS FLOWERS LLC 94-140 KUANALIO PLACE MILILANI,HI 96789	83-3581269	OTHER	10,000	0			SUPPORT FILM PROJECT "THE QUEEN'S FLOWERS"
(37) THUNDERHEART MEDIA INC 13069 AXTELL GATEWAY ROAD GALLATIN GATEWAY,MT 59730	81-4842057	501(C)(3)	25,000	0			SUPPORT FILM PROJECT "BRING THEM HOME"
(38) TWO ROW PRODUCTIONS LLC 203 TARBELL HOGANSBURG,NY 13655	46-4522307	OTHER	25,000	0			SUPORT FILM PROJECT "KANENON"
(39) UNITED TERRITORIES OF PACIFIC ISLANDERS WASHINGTON - UTOPIA WA 841 CENTRAL AVE N KENT,WA 98032	61-1668192	501(C)(3)	10,000	0			GENERAL SUPPORT OF UTOPIA WASHINGTON

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	34
3	Enter total number of other organizations listed in the line 1 table	5

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) FELLOWSHIP STIPEND	35	169,109			
(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:	NIA TERO EMPLOYS A VARIETY OF TECHNIQUES TO MONITOR GRANT FUNDS. NIA TERO EVALUATES THE FINANCIAL AND PROGRAMMATIC CAPACITY OF ALL PROSPECTIVE GRANTEEES THROUGH A RISK-BASED APPROACH THAT INCLUDES DEVELOPING AN UNDERSTANDING OF THE PROSPECTIVE GRANTEE, PRE-AWARD SITE VISITS AND RISK ASSESSMENT PROPOSALS AND BUDGETS ARE REVIEWED AND ANALYZED BY NIA TERO STAFF. MONITORING PROCEDURES ARE BASED UPON THE RISK ASSESSMENT OF THE PROSPECTIVE GRANTEE UPON AWARD, GRANTEEES ARE MONITORED THROUGH REVIEW OF TECHNICAL AND FINANCIAL REPORTS SUBMITTED BY TRUSTEES, THROUGH ONLINE MEETINGS ON A REGULAR BASIS, AND THROUGH SITE VISITS TO OBSERVE TECHNICAL PROGRESS AND FINANCIAL COMPLIANCE.

Additional Data

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Software ID:
Software Version:

Name of the organization
NIA TERO FOUNDATION

Employer identification number
82-1949563

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 ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e.g., maid, chauffeur, chef)		
b 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	Yes	
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?	Yes	
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 ☐ Written employment contract ☒ Independent compensation consultant ☒ Compensation survey or study ☒ Form 990 of other organizations ☒ 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. 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. 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. 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 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 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	Yes	No
4a	Yes	
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7	Yes	
8		No
9		

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 PETER SELIGMANN CHIEF EXECUTIVE OFFICER	(i)	596,988	43,762	0	19,800	31,685	692,235	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
2 LEIGH MORGAN CSOO, UNTIL 9/2023	(i)	406,398	0	0	13,568	10,017	429,983	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
3 CHRISTOPHER FILARDI CHIEF PROGRAM OFFICER	(i)	315,437	28,869	0	19,800	38,177	402,283	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
4 MARC BALLANDRAS DIR. OF INNOVATION & INFRASTRUCTURE	(i)	210,564	11,411	43,683	12,058	30,306	308,022	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
5 MARGARITA MORA TERAN SR MD, PARTNERSHIPS	(i)	247,342	22,500	0	16,350	21,762	307,954	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
6 JESSICA SCHROEDER SR MD/ SEC/ TREAS, FROM 10/2023	(i)	230,130	20,029	0	13,700	15,711	279,570	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
7 TRACY RECTOR MD, STORYTELLING	(i)	227,732	6,945	0	14,291	28,062	277,030	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
8 MICHAEL PAINTER MD, IMPACT AND LEARNING	(i)	231,191	9,261	0	14,430	1,705	256,587	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
9 LAUREN GUZAUSKAS MD, DEVELOPMENT	(i)	221,181	16,252	0	13,805	720	251,958	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 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 1A	IN REMOTE LOCATIONS WHERE COMMERCIAL SERVICE IS NOT AVAILABLE, NIA TERO WILL CHARTER PLANES/HELICOPTERS. OUR TEAM HAS THE OPTION OF FLYING BUSINESS/FIRST CLASS FOR FLIGHTS.
PART I, LINE 4A	DURING THE YEAR THERE WAS A SEVERANCE PAYMENT MADE PURSUANT TO A CONFIDENTIAL AGREEMENT. ALL AMOUNTS PAID HAVE BEEN PROPERLY REPORTED ON FORM W-2 AND REPORTED IN FORM 990, PART VII, COLUMN D, AND, ALSO IN SCHEDULE J, PART II, COLUMN B (III). THE AGREEMENT IS AVAILABLE TO THE INTERNAL REVENUE SERVICE UPON REQUEST.
PART I, LINE 7	TINA-MARIE WILHELM RECEIVED A \$25,000 SIGNING BONUS WHILE THE FOLLOWING INDIVIDUALS RECEIVED PERFORMANCE BASED BONUSES ON PART VII: PETER SELIGMANN \$43,762 CHRISTOPHER FILARDI \$28,869 MARC BALLANDRAS \$11,411 MARGARITA MORA TERAN \$22,500 MICHAEL PAINTER \$9,261 TRACY RECTOR \$6,945 JESSICA SCHROEDER \$20,029 LAUREN GUSAUSKAS \$16,252

Additional Data

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NIA TERO FOUNDATION

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Part I

Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	1	2,500,162	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 ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

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

290

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):	THIS COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTIONS

Additional Data

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Name of the organization

NIA TERO FOUNDATION

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Return Reference	Explanation
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	THEIR TERRITORIES COVER AN AREA THE SIZE OF THE UNITED STATES, CANADA, AND RUSSIA COMBINED, AND ARE HOME TO MOST OF THE EARTH'S BIODIVERSITY AND NEARLY HALF OF ITS REMAINING INTACT ECOSYSTEMS. THEY MAINTAIN THE CULTURAL HERITAGE OF HUMANITY, COMMUNICATING IN 95% OF THE WORLD'S LANGUAGES. INDIGENOUS PEOPLES' INTRICATE KNOWLEDGE OF THEIR HOMELANDS HOLDS AN UNPARALLELED GUIDE FOR ALL OF HUMANITY. INCREASED CO2 EMISSIONS AND THE AGGRESSIVE EXPLOITATION OF LANDS, WATERS, AND OCEANS THREATEN ALL OF US. INDIGENOUS PEOPLES' WISDOM AND LEADERSHIP CAN GUIDE HUMANITY'S EFFORTS TO COEXIST WITH THE NATURAL WORLD. WHEN INDIGENOUS PEOPLES THRIVE, THE PLACES CRITICAL FOR HUMANITY THRIVE AS WELL. WE UNDERSTAND GUARDIANSHIP AS INDIGENOUS PEOPLES' RIGHT, CAPACITY, AND ACCEPTANCE OF RESPONSIBILITY TO SUSTAIN VITAL NATURAL SYSTEMS WITHIN THEIR COLLECTIVE TERRITORIES. THIS MISSION SUPPORTS OUR VISION OF AN EARTH WHERE INDIGENOUS PEOPLES DEFEND AND UPHOLD THE WORLD'S THRIVING FORESTS, OCEANS AND GRASSLANDS; WHERE THEIR WISDOM MAINTAINS VAST GEOGRAPHIES THAT UNDERPIN THE WELL-BEING OF ALL HUMANITY; AND WHERE RECOGNITION AND SUPPORT FOR INDIGENOUS IDENTITY EQUALS THAT OF NATION STATES AND OTHERS IN POWER. NIA TERO ACKNOWLEDGES THAT SOCIETIES GROUNDED IN THE CONCEPT OF RECIPROCITY AND INTERCONNECTION AMONG ALL BEINGS SHOW THE WAY TO A THRIVING PLANET. WITH THAT UNDERSTANDING, NIA TERO, ITS NETWORKS, ITS PARTNERS, AND ITS ALLIES ASPIRE TO EXPAND RECOGNITION OF, AND SUPPORT FOR, INDIGENOUS GUARDIANSHIP AS ESSENTIAL TO A VIBRANT FUTURE EARTH. OVER THE NEXT DECADE, NIA TERO'S STRATEGY IS FOCUSED ON TWO INTERRELATED ASPIRATIONS THAT CONTRIBUTE TO INDIGENOUS GUARDIANSHIP OF ANCESTRAL TERRITORY ENABLED EVERYWHERE POSSIBLE ON EARTH. NIA TERO IS WORKING TO UPHOLD A NETWORK OF PLACE-ANCHORED PARTNERSHIPS WITH INDIGENOUS PEOPLES IN KEY REGIONS WHO CARE FOR TERRITORIES WITH AN OUTSIZED IMPACT ON THE WELL-BEING OF HUMANITY AND EARTH. ALONGSIDE THIS, WE ARE ENGAGING PARTNERS WITHIN AND BEYOND THIS NETWORK TO EXPAND RECOGNITION AND SUPPORT FOR INDIGENOUS GUARDIANSHIP WORLDWIDE. ASPIRATION 1: UPHOLD A NETWORK OF PARTNERSHIPS WITH INDIGENOUS PEOPLES TO UPHOLD A NETWORK OF PLACE-ANCHORED PARTNERSHIPS IN KEY REGIONS, NIA TERO IS COMMITTED TO WORKING ALONGSIDE INDIGENOUS PEOPLES IN GEOGRAPHIES CENTRAL TO THE WELL-BEING OF ALL HUMANITY. OUR INITIAL REGIONS INCLUDE THE PACIFIC ISLANDS, AMAZONIA, AND NORTH AMERICA, WHERE WE WORK WITH INDIGENOUS PEOPLES WHO SHARE A COLLECTIVE TERRITORY AND HAVE STRONG GOVERNANCE SYSTEMS IN PLACE TO PROTECT THEIR HOMELANDS AND WATERS. BY HEARING AND WORKING WITH INDIGENOUS LEADERS, WE ENSURE THEIR VISION GUIDES DEVELOPMENT OF SOUND LOCAL, NATIONAL AND GLOBAL POLICIES. NIA TERO'S CONTRIBUTION TO UPHOLDING THESE PARTNERSHIPS IS FOCUSED ON TWO GENERAL BODIES OF WORK. FIRST, WE PROVIDE SUPPORT TO INDIGENOUS PEOPLES EFFORTS TO SECURE GUARDIANSHIP OF TERRITORY THROUGH GRANT-MAKING, CONVENING, FACILITATION, FUNDRAISING AND DIRECT TECHNICAL SUPPORT TO ASSIST SELF-DETERMINED GOVERNANCE, CULTURAL VITALITY, DIRECT TERRITORIAL DEFENSE, LEGAL AND FINANCIAL REPRESENTATION, AND IN BUILDING STRONG ORGANIZATIONS. AND SECOND, WITH SIMILAR ISSUES AND NEEDS IN MIND, WE PROVIDE SUPPORT TO STRENGTHEN INDIGENOUS ORGANIZATIONS AND NETWORKS ACROSS REGIONS. IN ADDITION TO OUR GROWING NETWORK OF PARTNERS IN REGIONS, WE ALSO ARE PARTNERING ON AN INITIATIVE CALLED THE WAYFINDERS CIRCLE, A FELLOWSHIP OF 12 INITIAL MEMBERS FROM ACROSS SEVEN SOCIO-CULTURAL REGIONS WITH A WILLINGNESS AND CAPACITY TO SHARE THEIR VISION AND EXPERIENCES TO INSPIRE ALL PEOPLE TO RE-IMAGINE DEVELOPMENT, CONSERVATION AND THE WAY WE RELATE TO EACH OTHER AND EARTH. THE WAYFINDERS CIRCLE INCLUDES 12 INITIAL MEMBERS FROM ACROSS THE SEVEN SOCIAL-CULTURAL REGIONS OF EARTH DEFINED BY INDIGENOUS PEOPLES WITH PLANS TO GROW THE CIRCLE IN COMING YEARS. THE WAYFINDERS CIRCLE INITIATIVE IS A PART OF OUR NETWORK OF PARTNERSHIPS BUT ALSO DIRECTLY BRIDGES INTO OUR SECOND ASPIRATION FOR POSITIVE IMPACT AND CHANGE. ASPIRATION 2: EXPAND RECOGNITION AND SUPPORT FOR INDIGENOUS GUARDIANSHIP WORLDWIDE TO ACHIEVE THIS ASPIRATION, NIA TERO IS PURSUING THREE ONGOING BODIES OF WORK THAT INTEGRATE BOTH OUR PLACE-ANCHORED PARTNERSHIPS AS WELL AS INDIGENOUS PEOPLES, AND ALIGNED ORGANIZATIONS, NETWORKS AND INITIATIVES, OUTSIDE OF THOSE PARTNERSHIPS. FIRST, THROUGH GRANTMAKING, CONVENING AND DIRECT TECHNICAL SUPPORT TO INDIGENOUS PEOPLES AND THEIR CHOSEN ALLIES, WE PROVIDE SUPPORT TO STRENGTHEN POLICY FRAMEWORKS, SECURITY AND SELF-GOVERNANCE OF INDIGENOUS PEOPLES. SECOND, THROUGH STRATEGIC CONVENING AND FACILITATION, AS WELL AS TARGETED GRANTMAKING AND FUNDRAISING, WE ARE WORKING TO INCREASE DIRECT FINANCING FOR INDIGENOUS GUARDIANSHIP. AND LASTLY, THROUGH COMPELLING STORYTELLING AND COMMUNICATIONS, WE SUPPORT THE ELEVATION OF VOICE, WAYS AND MEANS OF INDIGENOUS PEOPLES TO INCREASE AWARENESS OF INDIGENOUS GUARDIANSHIP AND INSPIRE CHANGE. THESE BODIES OF WORK MANIFEST ACROSS OUR GRANTMAKING, PROGRAMS AND CONVENINGS. TO SECURE AND AMPLIFY OUR PARTNERSHIPS, NIA TERO IS INVESTING IN KEY ACTIONS THAT SUPPORT GLOBAL POLICY ESSENTIAL TO THE SECURITY OF INDIGENOUS GUARDIANSHIP, CULTURAL CONTINUITY AND SPIRITUALITY AMONG OUR PARTNERS, ECOSYSTEM AND SOCIAL MONITORING SYSTEMS, AND MECHANISMS TO SECURE DURABLE SUPPORT FOR INDIGENOUS GUARDIANSHIP. OUR EFFORT HAS BEEN TO TRAIN INDIGENOUS NEGOTIATORS, TO GIVE THEM THE RESOURCES TO ATTEND KEY POLICY FORA AND TO CO-DESIGN WITH THESE INDIGENOUS PARTNERS, THE VISUALIZATION TOOLS NEEDED TO CONVINCE THE POLICY FRAMEWORKS TO ACKNOWLEDGE, ENGAGE, AND SUPPORT INDIGENOUS PARTNERS IN ADDRESSING BIODIVERSITY AND CLIMATE SOLUTIONS. ADDITIONALLY, NIA TERO SUPPORTS EFFORTS TO REDUCE AND END THE CRIMINALIZATION OF INDIGENOUS PEOPLES IN OUR THREE PRIORITY REGIONS. WE INVEST IN STORYTELLING TO AMPLIFY THE IMPORTANCE OF EQUITABLE PARTNERSHIP WITH INDIGENOUS PEOPLES AS A WAY OF ADDRESSING SOME OF THE GREAT SOCIO-ENVIRONMENTAL/CULTURAL CHALLENGES OF OUR TIME. IN 2022 WE ADVANCED THE DEVELOPMENT OF OUR STORYTELLING STRATEGY AND IDENTIFIED THREE PRIORITIES: 1. SUPPORTING INDIGENOUS STORYTELLERS 2. INVESTING IN PARTNERSHIPS THAT ELEVATE VISIBILITY OF INDIGENOUS STORIES AND STORYTELLERS IN OUR PLACE-BASED REGIONS AND GLOBALLY 3. INVESTING IN PLATFORMS TO ACCELERATE AND EASE ACCESS TO PRODUCTION FACILITIES FOR INDIGENOUS STORYTELLERS
FORM 990,	THE ORGANIZATION HAS ONE CLASS OF MEMBERSHIP CALLED FOUNDING MEMBERS.

Return Reference	Explanation
PART VI, SECTION A, LINE 6	
FORM 990, PART VI, SECTION A, LINE 7A	FOUNDING MEMBERS HAVE THE POWER TO REMOVE AND/OR APPOINT THE PRESIDENT/CHIEF EXECUTIVE OFFICER AND ADDITIONAL FOUNDING MEMBERS.
FORM 990, PART VI, SECTION A, LINE 7B	THE ORGANIZATION MUST ALSO RECEIVE THE APPROVAL OF MEMBERS FOR THE FOLLOWING: A. AMENDMENTS TO THE CERTIFICATE OF INCORPORATION; B. AMENDMENTS TO THE BYLAWS AFFECTING THE RIGHTS OF THE FOUNDING MEMBERS, INCLUDING BY DECREASING THE MINIMUM, OR INCREASING THE MAXIMUM, NUMBER OF DIRECTORS SERVING ON THE BOARD OF DIRECTORS, OR THE PURPOSES OF CORPORATION; C. MERGER OR CONSOLIDATION WITH ANOTHER ENTITY; D. SALE OF THE MAJORITY OF THE CORPORATION'S ASSETS; E. FORMATION OF A FOR-PROFIT AFFILIATE; F. CHANGE IN THE CORPORATION'S TAX-EXEMPT STATUS; AND G. DISSOLUTION.
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 WAS PREPARED BY OUTSIDE ACCOUNTANTS AND REVIEWED BY THE AUDIT COMMITTEE. A COMPLETE COPY OF THE RETURN WAS THEN PROVIDED TO THE BOARD PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C	THE BOARD OF DIRECTORS ANNUALLY REVIEWS CONFLICT OF INTEREST ISSUES AND SIGNS INDIVIDUAL CONFLICT OF INTEREST FORMS. IF THE BOARD OF DIRECTORS OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE A COVERED PERSON HAS FAILED TO DISCLOSE A FINANCIAL INTEREST, IT INFORMS THE COVERED PERSON OF THE BASIS FOR SUCH BELIEF AND AFFORDS THE COVERED PERSON AN OPPORTUNITY TO EXPLAIN THE FAILURE TO DISCLOSE. IF, AFTER HEARING THE RESPONSE OF THE COVERED PERSON AND, AFTER MAKING FURTHER INVESTIGATIONS AS IT CONCLUDES IS WARRANTED BY THE CIRCUMSTANCES, THE BOARD OF DIRECTORS OR COMMITTEE DETERMINES THE COVERED PERSON HAS FAILED TO DISCLOSE A FINANCIAL INTEREST, IT TAKES APPROPRIATE STEPS TO PROTECT THE CORPORATION, INCLUDING, BUT NOT LIMITED TO, REPAYMENT OF APPROPRIATE FUNDS TO THE CORPORATION BY THE COVERED PERSON.
FORM 990, PART VI, SECTION B, LINE 15	AN INDEPENDENT COMPENSATION FIRM WAS HIRED TO REVIEW AND RESEARCH COMPARATIVE ORGANIZATIONS C-LEVEL COMPENSATION PACKAGES. THE RESEARCH WAS PRESENTED TO THE EXECUTIVE COMMITTEE. THE COMPENSATION REVIEW PROCESS WAS DISCUSSED AND DOCUMENTED. THE LAST REVIEW TOOK PLACE IN OCTOBER 2023. THE COMPENSATION REVIEW FOR OTHER OFFICERS WAS CONDUCTED BY AN INDEPENDENT COMPENSATION FIRM AND INCLUDED COMPARABLE DATA. THIS PROCESS WAS ALSO DISCUSSED AND DOCUMENTED. THE LATEST REVIEW WAS HELD ON OCTOBER 2023.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART IX, LINE 11G	PAYROLL & RECRUITMENT SERVICES: PROGRAM SERVICE EXPENSES 24,150. MANAGEMENT AND GENERAL EXPENSES 266,852. FUNDRAISING EXPENSES 38,875. TOTAL EXPENSES 329,877. TEMPORARY STAFF: PROGRAM SERVICE EXPENSES 126,967. MANAGEMENT AND GENERAL EXPENSES 77,653. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 204,620. COMPLIANCE SERVICES: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 14,681. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 14,681. CONSULTANTS: PROGRAM SERVICE EXPENSES 3,700,949. MANAGEMENT AND GENERAL EXPENSES 107,426. FUNDRAISING EXPENSES 50,400. TOTAL EXPENSES 3,858,775. CONSULTANT REIMBURSABLES: PROGRAM SERVICE EXPENSES 41,791. MANAGEMENT AND GENERAL EXPENSES 132. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 41,923. HONORARIUM: PROGRAM SERVICE EXPENSES 5,765. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 5,765. OTHER SERVICES: PROGRAM SERVICE EXPENSES 15,289. MANAGEMENT AND GENERAL EXPENSES 8,222. FUNDRAISING EXPENSES 79. TOTAL EXPENSES 23,590. TRANSLATION SERVICES: PROGRAM SERVICE EXPENSES 92,193. MANAGEMENT AND GENERAL EXPENSES 15,298. FUNDRAISING EXPENSES 542. TOTAL EXPENSES 108,033. OTHER CONSULTING: PROGRAM SERVICE EXPENSES 2,400. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 2,400. CONTRACTS: PROGRAM SERVICE EXPENSES 891,702. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 891,702. LONG TERM FINANCING: PROGRAM SERVICE EXPENSES 907,500. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 907,500.

Additional Data

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