

Tax Return Carryovers to 2024

ID Number: ** - *** 3912

[illegible]



GLENN BURDETTE
CERTIFIED PUBLIC ACCOUNTANTS

The Martha Olson-Fernandez Foundation
3940-7397 Broad Street
San Luis Obispo, CA 93401
Attention: Natalie Marie Fernandez Hooks, CFO

Dear Natalie:

Enclosed is the organization's 2023 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990-PF RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by November 15, 2024.

Form 990-PF has a balance due of \$5.

Payments should be made using the Electronic Federal Tax Payment System (EFTPS). Taxpayers can make deposits online at www.eftps.gov or by calling EFTPS Customer Service at 1-800-555-4477. For deposits made by EFTPS to be on time, the organization must initiate the transaction during business hours at least 1 business day before the date the deposit is due. If you are using ACH Credit or Same-Day Fedwire methods, please check with the appropriate financial institution for the deadline to ensure timely transmission of funds.

Please note that the Form 990-PF return contains excess distribution carryover of \$229,609. This may be applied to tax year 2024 and subsequent years.

CALIFORNIA FORM 199 RETURN:

The California Form 199 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-EO to our office. We will then transmit your return to the FTB. Do not mail the paper copy of the return to the FTB.

No payment is required.

CALIFORNIA FORM RRF-1:

The California Form RRF-1 should be mailed on or before November 15, 2024 to:

Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

Enclose a check or money order for \$50, payable to Department of Justice.

The report should be signed and dated by the authorized individual(s).

A copy of the federal return is also provided. In conjunction with Form RRF-1 this comprises the Annual Report to be filed with the California Attorney General's Registry of Charitable Trusts.

Please review the return for completeness and accuracy.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

We prepared return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

Sincerely,

Glenn Burdette

COPY

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

2023

Name of filer

THE MARTHA OLSON-FERNANDEZ FOUNDATION

EIN or SSN

-*3912

Name and title of officer or person subject to tax

NATALIE MARIE FERNANDEZ HOOKS
CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☒	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b 5.
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize GLENN BURDETTE, INC. to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

77414412345

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2023)

LHA 302521 01-05-24

09091112 756668 016127

2023.05000 THE MARTHA OLSON-FERNANDE 016127_1

Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

For calendar year 2023 or tax year beginning , and ending

Name of foundation THE MARTHA OLSON-FERNANDEZ FOUNDATION		A Employer identification number **-***3912
Number and street (or P.O. box number if mail is not delivered to street address) 3940-7397 BROAD STREET		B Telephone number (805) 503-9976
City or town, state or province, country, and ZIP or foreign postal code SAN LUIS OBISPO, CA 93401		C If exemption application is pending, check here ... ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ... ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 481,239.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d), must be on cash basis.)	
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	72,050.		N/A	
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	3,190.	3,190.		STATEMENT 1
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold ...					
c Gross profit or (loss)					
11 Other income	14,100.	0.		STATEMENT 2	
12 Total. Add lines 1 through 11	89,340.	3,190.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	25,000.	0.		12,500.
	14 Other employee salaries and wages	27,551.	0.		13,776.
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 3	8,365.	2,788.		0.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 4	5,753.	0.		2,283.
	19 Depreciation and depletion				
	20 Occupancy	3,758.	0.		0.
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	36,885.	72.		7,375.
	24 Total operating and administrative expenses. Add lines 13 through 23	107,312.	2,860.		35,934.
	25 Contributions, gifts, grants paid	21,500.			21,500.
26 Total expenses and disbursements. Add lines 24 and 25	128,812.	2,860.		57,434.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	-39,472.				
b Net investment income (if negative, enter -0-)		330.			
c Adjusted net income (if negative, enter -0-)			N/A		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only.		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	212,740.	177,619.	177,619.
	2 Savings and temporary cash investments	299,103.	303,620.	303,620.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis			
Liabilities	Less: accumulated depreciation			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis			
	Less: accumulated depreciation			
	15 Other assets (describe))			
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	511,843.	481,239.	481,239.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe STATEMENT 6)	3,121.	11,989.	
	23 Total liabilities (add lines 17 through 22)	3,121.	11,989.	
Foundations that follow FASB ASC 958, check here ☐ and complete lines 24, 25, 29, and 30.	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ☒ and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	508,722.	469,250.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	28 Retained earnings, accumulated income, endowment, or other funds ...	0.	0.	
	29 Total net assets or fund balances	508,722.	469,250.	
	30 Total liabilities and net assets/fund balances	511,843.	481,239.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	508,722.
2 Enter amount from Part I, line 27a	2	-39,472.
3 Other increases not included in line 2 (itemize)	3	0.
4 Add lines 1, 2, and 3	4	469,250.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	469,250.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b NONE				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8		{ If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8		3

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

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

Form 990-PF (2023)

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ <u>0.</u> (2) On foundation managers. \$ <u>0.</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by <i>General Instruction T</i> .		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <u>CA</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	X	
Website address <u>N/A</u>		
14 The books are in care of <u>THE FOUNDATION</u> Telephone no. <u>(805) 503-9976</u> Located at <u>3940-7397 BROAD STREET, SAN LUIS OBISPO, CA</u> ZIP+4 <u>93401</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here ☐ and enter the amount of tax-exempt interest received or accrued during the year 15 <u>N/A</u>		
16 At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

Form **990-PF** (2023)

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

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

1a During the year, did the foundation (either directly or indirectly):

(1) Engage in the sale or exchange, or leasing of property with a disqualified person?

1a(1) Yes No X

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?

1a(2) Yes No X

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?

1a(3) Yes No X

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?

1a(4) X Yes No

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?

1a(5) Yes No X

(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)

1a(6) Yes No X

b If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions

1b Yes No X

c Organizations relying on a current notice regarding disaster assistance, check here ☐**d** Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?

1d Yes No X

2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):**a** At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?

2a Yes No X

If "Yes," list the years _____, _____, _____, _____

b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.)

N/A

2b Yes No

c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. _____, _____, _____, _____**3a** Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?

3a Yes No X

b If "Yes," did it have excess business holdings in 2023 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2023.)

N/A

3b Yes No

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?

4a Yes No X

b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?

4b Yes No X

Form 990-PF (2023)

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year, did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

	Yes	No
5a(1)		X
5a(2)		X
5a(3)		X
5a(4)		X
5a(5)		X
5b		
5d		
6a		X
6b		X
7a		X
7b		
8		X

N/A

N/A

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

N/A

c Organizations relying on a current notice regarding disaster assistance, check here ☐**d** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

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

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

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?**Part VII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 7		25,000.	0.	0.

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

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

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

0

Form 990-PF (2023)

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		0

Part VIII-A Summary of Direct Charitable Activities

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

	Expenses
1 PAYMENT TO AN INDIVIDUAL FOR ALS RELATED MEDICAL EXPENSES	
	1,500.
2	
3	
4	

Part VIII-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

Form 990-PF (2023)

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities	1a	0.
b	Average of monthly cash balances	1b	491,871.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	491,871.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)		1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	491,871.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	7,378.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	484,493.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	24,225.

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

1	Minimum investment return from Part IX, line 6	1	24,225.
2a	Tax on investment income for 2023 from Part V, line 5	2a	5.
b	Income tax for 2023. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	5.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	24,220.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	24,220.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	24,220.

Part XI Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	57,434.
b	Program-related investments - total from Part VIII-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:			
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	57,434.

Form 990-PF (2023)

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				24,220.
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2023:				
a From 2018 34,584.				
b From 2019 36,642.				
c From 2020 49,397.				
d From 2021 48,151.				
e From 2022 62,205.				
f Total of lines 3a through e	230,979.			
4 Qualifying distributions for 2023 from Part XI, line 4: \$ 57,434.				
a Applied to 2022, but not more than line 2a ...			0.	
b Applied to undistributed income of prior years (Election required - see instructions) ...		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2023 distributable amount				24,220.
e Remaining amount distributed out of corpus	33,214.			
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	264,193.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2018 not applied on line 5 or line 7	34,584.			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	229,609.			
10 Analysis of line 9:				
a Excess from 2019 ... 36,642.				
b Excess from 2020 ... 49,397.				
c Excess from 2021 ... 48,151.				
d Excess from 2022 ... 62,205.				
e Excess from 2023 ... 33,214.				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

N/A

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

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

	Tax year	Prior 3 years			(e) Total
	(a) 2023	(b) 2022	(c) 2021	(d) 2020	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)**1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

LARRY FERNANDEZ, (805) 903-2099
3940-7397 BROAD STREET, SAN LUIS OBISPO, CA 93401

b The form in which applications should be submitted and information and materials they should include:

WRITTEN REQUESTS MUST BE MAILED AND SHOULD INCLUDE PROOF OF TAX EXEMPTION.

c Any submission deadlines:

NONE

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

NONE

Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
MARY NAPIER, C/O THE MARTHA OLSON-FERNANDEZ FOUNDATION 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	NONE	I	PAYMENT TO AN INDIVIDUAL FOR ALS RELATED MEDICAL EXPENSES	1,500.
THE ALS ASSOCIATION GOLDEN WEST CHAPTER PO BOX 7082 WOODLAND HILLS, CA 91365-7082	NONE	PUBLIC CHARITY	ALS PATIENT CARE FUNDING	20,000.
Total			3a	21,500.
b Approved for future payment				
NONE				
Total			3b	0.

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

THE MARTHA OLSON-FERNANDEZ FOUNDATION

Employer identification number

-*3912

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 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 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
THE MARTHA OLSON-FERNANDEZ FOUNDATION	** - ***3912

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	LARRY FERNANDEZ 4301 REDBUD PLACE DAVIS, CA 95618	\$ 17,105.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
2	PETER ORRADRE 768 TWIN CREEKS WAY SAN LUIS OBISPO, CA 93401	\$ 5,120.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	DAVE AND ROB FERNANDEZ 641 BIRCHWOOD COURT DANVILLE, CA 94506	\$ 7,350.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
4	RAYMOND CHAO 9501 FLORENCE CIRCLE VILLA PARK, CA 92861	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	SAN LUIS WEALTH ADVISORS 735 TANK FARD RD, SUITE 264 SAN LUIS OBISPO, CA 93401	\$ 5,045.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

THE MARTHA OLSON-FERNANDEZ FOUNDATION

-*3912

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
1	AUCTION ITEMS - GOLFER BAG STUFFERS, VACATION DONATION, TICKETS TO LEVI STADIUM, FOOD, ETC	\$ 9,195.	12/31/23
3	2 SEATS AT LEVI'S STADIUM AND PRIME PARKING SPOTS IN THE GREEN LOT	\$ 1,175.	12/31/23
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

THE MARTHA OLSON-FERNANDEZ FOUNDATION**** - *** 3912****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 info. once.) \$ _____

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

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
WELLS FARGO INTEREST INCOME	3,190.	3,190.	
TOTAL TO PART I, LINE 3	3,190.	3,190.	

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS	14,100.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	14,100.	0.	

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	8,365.	2,788.		0.
TO FORM 990-PF, PG 1, LN 16B	8,365.	2,788.		0.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAXES	1,187.	0.		0.
PAYROLL TAXES	4,566.	0.		2,283.
TO FORM 990-PF, PG 1, LN 18	5,753.	0.		2,283.

FORM 990-PF

OTHER EXPENSES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	217.	72.		72.
OFFICE EXPENSE	315.	0.		157.
EVENT EXPENSE	7,329.	0.		0.
DUES AND SUBSCRIPTIONS	1,230.	0.		650.
PAYROLL EXPENSE	1,640.	0.		820.
WEBSITE FEES	673.	0.		337.
CREDIT CARD FEES	10,149.	0.		5,074.
AUCTION EXPENSE	11,570.	0.		0.
LIABILITY INSURANCE	3,114.	0.		0.
WORKER COMP INSURANCE	529.	0.		265.
SHIPPING	119.	0.		0.
TO FORM 990-PF, PG 1, LN 23	36,885.	72.		7,375.

FORM 990-PF

OTHER LIABILITIES

STATEMENT 6

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
PAYROLL LIABILITIES	3,121.	11,731.
SALES TAX PAYABLE	0.	258.
TOTAL TO FORM 990-PF, PART II, LINE 22	3,121.	11,989.

FORM 990-PF

PART VII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 7

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
LARRY FERNANDEZ 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	PRESIDENT 1.00	0.	0.	0.
NATALIE MARIE FERNANDEZ HOOKS 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	CFO 14.00	25,000.	0.	0.
ANDREA ALICIA O'BRIEN 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	SECRETARY 0.00	0.	0.	0.
CHERYL HUMPHREY 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	DIRECTOR 1.00	0.	0.	0.
IAN PARKINSON 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	DIRECTOR 1.00	0.	0.	0.
JOHN RONCA 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	DIRECTOR 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		25,000.	0.	0.

2023

California Exempt Organization Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

THE MARTHA OLSON-FERNANDEZ FOUNDATION

Additional information. See instructions.

California corporation number

3456805

FEIN

-*3912

Street address (suite or room)

3940-7397 BROAD STREET

City

SAN LUIS OBISPO

State

CA

ZIP code

93401

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return ☐ Yes ☒ No
- B** Amended return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final information return?
- ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
- Enter date: (mm/dd/yyyy) • _____
- E** Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other
- F** Federal return filed? (1) • ☐ 990T (2) • ☒ 990PF (3) • ☐ Sch H (990) (4) ☐ Other 990 series
- G** Is this a group filing? See instructions ☐ Yes ☒ No
- H** Is this organization in a group exemption ☐ Yes ☒ No
- If "Yes," what is the parent's name? _____

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
- If "Yes," enter the gross receipts from nonmember sources \$ _____
- L** Is the organization a limited liability company? ☐ Yes ☒ No
- M** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- O** Is federal Form 1023/1024 pending? ☐ Yes ☒ No
- Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	17,290	00
	2	Gross dues and assessments from members and affiliates		00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1	72,050	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. STMT 2		
	5	Cost of goods sold	5	00
	6	Cost or other basis, and sales expenses of assets sold	6	00
	7	Total costs. Add line 5 and line 6		00
	8	Total gross income. Subtract line 7 from line 4	89,340	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	128,812	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	-39,472	00
Payments	11	Total payments		00
	12	Use tax. See General Information K		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12		00
	15	Penalties and interest. See General Information J		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result		00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title CFO	Date	• Telephone 805-547-9391
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐	• PTIN P01023187
	Firm's name (or yours, if self-employed) and address			• Firm's FEIN **-***2601
				• Telephone (805) 544-1441
	May the FTB discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No			

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

328951 12-26-23

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00	
	2	Interest	•	2	3,190	00	
	3	Dividends	•	3		00	
	4	Gross rents	•	4		00	
	5	Gross royalties	•	5		00	
	6	Gross amount received from sale of assets (See instructions)	•	6		00	
	7	Other income SEE STATEMENT 3	•	7	14,100	00	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	17,290	00	
	9	Contributions, gifts, grants, and similar amounts paid STATEMENT 4	•	9	21,500	00	
	10	Disbursements to or for members	•	10		00	
	11	Compensation of officers, directors, and trustees SEE STATEMENT 5	•	11	25,000	00	
	12	Other salaries and wages	•	12	27,551	00	
	13	Interest	•	13		00	
	14	Taxes	•	14	5,753	00	
	15	Rents	•	15	3,758	00	
	16	Depreciation and depletion (See instructions)	•	16		00	
	Expenses and Disbursements	17	Other expenses and disbursements SEE STATEMENT 6	•	17	45,250	00
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	128,812	00

Schedule L Balance Sheet

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash		511,843	•	481,239
2 Net accounts receivable			•	
3 Net notes receivable			•	
4 Inventories			•	
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock			•	
8 Mortgage loans			•	
9 Other investments			•	
10 a Depreciable assets				
b Less accumulated depreciation				
11 Land			•	
12 Other assets			•	
13 Total assets		511,843		481,239
Liabilities and net worth				
14 Accounts payable			•	
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable			•	
17 Mortgages payable			•	
18 Other liabilities STMT 7		3,121		11,989
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		508,722	•	469,250
22 Total liabilities and net worth		511,843		481,239

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	-39,472	7 Income recorded on books this year not included in this return. Attach schedule	•	
2 Federal income tax	•		8 Deductions in this return not charged against book income this year. Attach schedule	•	
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8		
4 Income not recorded on books this year. Attach schedule	•		10 Net income per return. Subtract line 9 from line 6		-39,472
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•				
6 Total. Add line 1 through line 5		-39,472			

CA 199

CASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
LARRY FERNANDEZ	4301 REDBUD PLACE DAVIS, CA 95618	12/31/23	7,910.
PETER ORRADRE	768 TWIN CREEKS WAY SAN LUIS OBISPO, CA 93401		5,120.
DAVE AND ROB FERNANDEZ	641 BIRCHWOOD COURT DANVILLE, CA 94506	12/31/23	6,175.
RAYMOND CHAO	9501 FLORENCE CIRCLE VILLA PARK, CA 92861		5,000.
SAN LUIS WEALTH ADVISORS	735 TANK FARD RD, SUITE 264 SAN LUIS OBISPO, CA 93401		5,045.
TOTAL INCLUDED ON LINE 3			29,250.

COPY

CA 199

NONCASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 2

CONTRIBUTOR'S NAMECONTRIBUTOR'S ADDRESS

LARRY FERNANDEZ

4301 REDBUD PLACE DAVIS, CA 95618

PROPERTY DESCRIPTIONAUCTION ITEMS - GOLFER BAG STUFFERS, VACATION DONATION, TICKETS TO LEVI
STADIUM, FOOD, ETCDATE OF GIFTTOTAL AMOUNTFMV OF GIFT

12/31/23

17,105.

9,195.

CONTRIBUTOR'S NAMECONTRIBUTOR'S ADDRESS

DAVE AND ROB FERNANDEZ

641 BIRCHWOOD COURT DANVILLE, CA 94506

PROPERTY DESCRIPTION

2 SEATS AT LEVI'S STADIUM AND PRIME PARKING SPOTS IN THE GREEN LOT

DATE OF GIFTTOTAL AMOUNTFMV OF GIFT

12/31/23

7,350.

1,175.

TOTAL INCLUDED ON LINE 3

10,370.

CA 199

OTHER INCOME

STATEMENT 3

DESCRIPTIONAMOUNT

GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS

14,100.

TOTAL TO FORM 199, PART II, LINE 7

14,100.

CA 199

CASH CONTRIBUTIONS, GIFTS, GRANTS
AND SIMILAR AMOUNTS PAID

STATEMENT 4

ACTIVITY CLASSIFICATION: GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

DONEES NAME AND ADDRESS

RELATIONSHIP

AMOUNT

THE ALS ASSOCIATION GOLDEN WEST CHAPTER
PO BOX 7082, WOODLAND HILLS, CA 91365-7082

NONE

20,000.

ORGANIZATIONAL STATUS: PUBLIC CHARITY

DONEES NAME AND ADDRESS

RELATIONSHIP

AMOUNT

MARY NAPIER, C/O THE MARTHA OLSON-FERNANDEZ
FOUNDATION
3940-7397 BROAD STREET, SAN LUIS OBISPO, CA 93401

NONE

1,500.

ORGANIZATIONAL STATUS: I

TOTAL FOR THIS
ACTIVITY

21,500.

TOTAL INCLUDED ON FORM 199, PART II, LINE 9

21,500.

COPY

CA 199

COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES

STATEMENT 5

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
LARRY FERNANDEZ 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	PRESIDENT 1.00	0.
NATALIE MARIE FERNANDEZ HOOKS 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	CFO 14.00	25,000.
ANDREA ALICIA O'BRIEN 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	SECRETARY 0.00	0.
CHERYL HUMPHREY 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	DIRECTOR 1.00	0.
IAN PARKINSON 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	DIRECTOR 1.00	0.
JOHN RONCA 3940-7397 BROAD STREET SAN LUIS OBISPO, CA 93401	DIRECTOR 1.00	0.

TOTAL TO FORM 199, PART II, LINE 11

25,000.

CA 199	OTHER EXPENSES	STATEMENT 6
DESCRIPTION		AMOUNT
ACCOUNTING FEES		8,365.
BANK CHARGES		217.
OFFICE EXPENSE		315.
EVENT EXPENSE		7,329.
DUES AND SUBSCRIPTIONS		1,230.
PAYROLL EXPENSE		1,640.
WEBSITE FEES		673.
CREDIT CARD FEES		10,149.
AUCTION EXPENSE		11,570.
LIABILITY INSURANCE		3,114.
WORKER COMP INSURANCE		529.
SHIPPING		119.
TOTAL TO FORM 199, PART II, LINE 17		45,250.

CA 199	OTHER LIABILITIES	STATEMENT 7
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PAYROLL LIABILITIES	3,121.	11,731.
SALES TAX PAYABLE	0.	258.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	3,121.	11,989.

CA 199	FUND BALANCES	STATEMENT 8
DESCRIPTION	BEG. OF YEAR	END OF YEAR
CURRENT UNRESTRICTED FUND	508,722.	469,250.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	508,722.	469,250.

TAXABLE YEAR

2023**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

Identifying number

THE MARTHA OLSON-FERNANDEZ FOUNDATION**** - ***3912****Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	89,340
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	89,340
3	Total expenses and disbursements (Form 199, line 9)	3	128,812
4	Tax due (Form 109, line 23)	4	
5	Overpayment (Form 109, line 24)	5	

Part II Settle Your Account Electronically for Taxable Year 2023**6** ☐ Direct Deposit of refund (Form 109 only.)**7** ☐ Electronic funds withdrawal **7a** Amount**7b** Withdrawal date (mm/dd/yyyy)**Part III Schedule of Estimated Tax Payments for Taxable Year 2024** (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)**10** Routing number _____**11** Account number _____**12** Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign
Here**

Signature of officer

Date

**CFO**

Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's PTIN P01023187
Must Sign	Firm's name (or yours if self-employed) and address	GLENN BURDETTE, INC. 1150 PALM STREET SAN LUIS OBISPO, CA			Firm's FEIN ** - ***2601
					ZIP code 93401

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature	Date	Check if self-employed ☐	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address	Firm's FEIN		
		ZIP code		

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.ca.gov/charities

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

THE MARTHA OLSON-FERNANDEZ FOUNDATION

Name of Organization

List all DBAs and names the organization uses or has used

3940-7397 BROAD STREET

Address (Number and Street)

SAN LUIS OBISPO, CA 93401

City or Town, State, and ZIP Code

(805) 503-9976

Telephone Number

E-mail Address

Check if:

- ☐ Change of address
☐ Amended report
☐ Organization requests email notifications

State Charity Registration Number **0201375**

Corporation or Organization No. _____

Federal Employer ID No. **** - ***3912**

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)

Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning **01/01/2023** ending **12/31/2023**) list:

Total Revenue (including noncash contributions) \$ **89,340** Noncash Contributions \$ **0** Total Assets \$ **481,239**
Program Expenses \$ **57,434** Total Expenses \$ **128,812**

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?		X
6. During this reporting period, did the organization hold a raffle for charitable purposes?	X	
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?		X
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

NATALIE MARIE FERNANDEZ
HOOKS

CFO

Signature of Authorized Agent

Printed Name

Title

Date

CA RRF-1

EXPLANATION OF CHARITABLE RAFFLES
PART B, LINE 6

STATEMENT 9

ONE RAFFLE HELD 10/21/23

COPY