Return of Organization Exempt From Income Tax

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

A F	or the	2022 calendar year, or tax year beginning	and ending				
B c	heck if oplicable	C Name of organization		D Employer ider	ntification	number	
Х	Addres	TIDES, INC.					
	Name change			57-11380	99		
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/su				
	Final	1012 TORNEY AVENUE	110011/30	(415) 561			
	return/ termin- ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$		4,301,	535.
Х	Amend			H(a) Is this a grou	ın return		
	اreturn Applica tion	,		for subordina	•	Yes X	No
	pendin	SAME AS C ABOVE		H(b) Are all subordina		Yes	No
ΙT	ax-exe	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 5	-		e instructions	
	Vebsit		<u>/(1 / 01 </u>	H(c) Group exem			•
		organization: X Corporation Trust Association Other	I Ye	ear of formation: 2002	· 1	of legal domicil	e· CA
		Summary	<u> </u>	or or rormanon.	III Otato	or logal dollilon	·.
	1	Briefly describe the organization's mission or most significant activities: TO	PROVIDE EC	CONOMICALLY,			
9		PROGRAMMATICALLY, ENVIRONMENTALLY SUSTAINABLE WORKPLACE F		,			
nar	2	Check this box if the organization discontinued its operations or di	sposed of mo	ore than 25% of its net	assets.		
Governance			•		3		4
မ		Number of independent voting members of the governing body (Part VI, line 1			4		0
- δ		Total number of individuals employed in calendar year 2022 (Part V, line 2a)			5		0
iţi		Total number of volunteers (estimate if necessary)			6		0
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			7a		0.
٩		Net unrelated business taxable income from Form 990-T, Part I, line 11			7b		0.
				Prior Year	(Current Year	
a	8	Contributions and grants (Part VIII, line 1h)			5.		5.
Revenue		Program service revenue (Part VIII, line 2g)		3,552,55	58.	4,137,	175.
eve	10	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)			0.		0.
æ		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		61,70	04.	164,	355.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 1	2)	3,614,26	57.	4,301,	535.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		8,50	00.	8,	500.
	14	Benefits paid to or for members (Part IX, column (A), line 4)			0.		0.
ဖွ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-	10)		0.		0.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)			0.		0.
ğ	b ·	Total fundraising expenses (Part IX, column (D), line 25)	0.				
Ŵ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		3,468,12	_	4,742,	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,476,62		4,751,	
	19	Revenue less expenses. Subtract line 18 from line 12		137,64		-449,	923.
soc				Beginning of Current Ye	_	End of Year	
set	20	Total assets (Part X, line 16)		9,808,53		13,139,	
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)		6,978,32	_	10,250,	
Ž::	22	Net assets or fund balances. Subtract line 21 from line 20		2,830,21	12.	2,888,	502.
	rt II		d.d d		£	alas and ballet	
	•	ties of perjury, I declare that I have examined this return, including accompanying sche		•	it my knowie	eage and bellet,	IT IS
true,	correc	t, and complete. Declaration of preparer (other than officer) is based on all information	or willon prepa	rer has any knowledge.			
.		Signature of officer		I Date			
Sigr		JAMES LUM, TREASURER/CFO		Duto			
Here	e	Type or print name and title					
				Date Check		PTIN	
Paid		Print/Type preparer's name JOCELYNE MILLER Preparer's signature	N C. Mella	- if	La	0634378	
Paiu Prep	ŀ	Firm's name DELOITTE TAX LLP		2/13/24 5011 0	p.ojou	65772	
Use		Firm's address 12830 EL CAMINO REAL, SUITE 600		Firm's EIN	50 10		
J36	Jiiiy	SAN DIEGO, CA 92130		Dhona no	(619) 23	2-6500	
Mav	the IF	S discuss this return with the preparer shown above? See instructions		i i none no.		Yes	No
·viay	THE TE	aloogoo ano rotani waa aho proparoi onown abuvo! Oct iiibtiuotiulib					140

Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time To File an **Exempt Organization Return**

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870. Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Type or Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) print TIDES, INC. 57-1138099 File by the Number, street, and room or suite no. If a P.O. box, see instructions. filing your 1012 TORNEY AVENUE return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions. SAN FRANCISCO, CA 94129 Enter the Return Code for the return that this application is for (file a separate application for each return) Application Return **Application** Return Is For Is For Code Code Form 990 or Form 990-EZ Form 1041-A 01 08 Form 4720 (individual) 03 Form 4720 (other than individual) 09 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 Form 990-T (trust other than above) 06 Form 8870 12 Form 990-T (corporation) HOLDEN LEE • The books are in the care of ▶ 1012 TORNEY AVENUE - SAN FRANCISCO, CA 94129 Telephone No. \triangleright (415) 561-6400 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box 🕨 🔲 . If it is for part of the group, check this box 🕨 📉 and attach a list with the names and TINs of all members the extension is for. I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for: ► X calendar year 2022 or ___ tax year beginning , and ending | Initial return Final return If the tax year entered in line 1 is for less than 12 months, check reason: Change in accounting period If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less 0. any nonrefundable credits. See instructions. If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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Form 8868 (Rev. 1-2022)

TIDES, INC. Page 2 57-1138099 Form 990 (2022)

Par	t III Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission: TO PROVIDE ECONOMICALLY, PROGRAMMATICALLY, ENVIRONMENTALLY SUSTAINABLE	
	WORKPLACE FACILITIES AND RELATED SUPPORTIVE, COMMUNITY-BASED SERVICES	
	TO TIDES FOUNDATION, TIDES NETWORK, THE TIDES CENTER, AND NONPROFIT	
	ORGANIZATIONS THAT FURTHER TIDES' CHARITABLE MISSION.	
2	Did the organization undertake any significant program services during the year which were not listed on the	
2		Yes X No
	prior Form 990 or 990-EZ?	Yes _ANo
	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 X 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	l expenses, and
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$ 2,323,034. including grants of \$ 8,500.) (Revenue \$	4,301,530.
	TIDES, INC. OPERATES TIDES CONVERGE IN SAN FRANCISCO (THE "FACILITY"),	
	WHICH PROVIDES OFFICE SPACE FOR THE INTERNAL OPERATIONS OF TIDES	
	FOUNDATION AND THE TIDES CENTER, AND MANY OTHER CHARITABLE AND/OR	
	MISSION-ALIGNED ORGANIZATIONS, AND PROVIDES OPPORTUNITIES FOR	
	COMMUNITY-BASED COMMUNITY BUILDING AND CONNECTIONS.	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$)
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)
<u>4e</u>	Total program service expenses 2,323,034.	
		Form 990 (2022)

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Form 990 (2022) TIDES, INC. 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	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		Х
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		x
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		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
Ŭ	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	٣		
U		ء ا		x
-	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		<u> </u>
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		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			l
	Schedule D, Part III	8		X
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		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Х
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
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		x
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		x
ч	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	٠٠		
u		11d	х	
_	Part X, line 16? If "Yes," complete Schedule D, Part IX		X	
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Λ	_
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	١	77	
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	-
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
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	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
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		Х
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		Х
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		Х
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		x
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		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."			
	,	19		x
20-	complete Schedule G, Part III	20a		X
20a	• •			
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	۱	v	
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21	Х	

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Form 990 (TIDES,		
Part IV	Checklist	of Required	Schedules	(continued)

	· /		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			ı
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			ı
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			ı
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	24a	х	ı
h	Schedule K. If "No," go to line 25a	24b		X
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	2.10		
	any tax-exempt bonds?	24c		Х
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		Х
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			ı
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			ı
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			ı
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	26		х
27	controlled entity or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part II</i> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	20		
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			ı
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		х
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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			ı
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			х
20	"Yes," complete Schedule L, Part IV	28c 29		X
29 30	Did the organization receive more than \$25,000 in hori-cash contributions? If "Yes," complete Schedule M	29		
00	contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i>			
	Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			ı
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and		v	ı
25-	Part V, line 1	34	X	
	Did the organization have a controlled entity within the meaning of section 512(b)(13)? If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	35a	Δ	
J	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	х	ı
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	002		
	If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			ı
Par	Note: All Form 990 filers are required to complete Schedule O **T V Statements Regarding Other IRS Filings and Tax Compliance	38	Х	
rai	Check if Schedule O contains a response or note to any line in this Part V			
	Check it confedure of contains a response of 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		163	140
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		

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Form 990 (2022)

TIDES, INC.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За	Х	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	Х	
	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		Х
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		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	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		X
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).			
а	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		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			.,
	to file Form 8282?	7c		Х
	If "Yes," indicate the number of Forms 8282 filed during the year			Х
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e 7f		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 <u>1</u> 7g	N/A	
g h	If the organization received a contribution of qualified intellectual property, did the organization file a Form 1098-C?	7 <u>9</u> 7h	N/A	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	/!!		
Ü	sponsoring organization have excess business holdings at any time during the year? N/A	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966? N/A	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? N/A	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12 N/A 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:			
а	Gross income from members or shareholders N/A 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state? N/A	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
р	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 The the amount of receives an head			
	Enter the amount of reserves on hand Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
14a	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
b 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	עדי		
	excess parachute payment(s) during the year?	15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.	.5		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.			
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? N/A	17		
	If "Yes," complete Form 6069.			

Form 990 (2022) TIDES, INC. 57-1138099 Page **6**

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion 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 4			
	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 on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b			
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	х	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision	_		
·	of officers, directors, trustees, or key employees to a management company or other person?	3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		х
6		6	Х	
7a	Did the organization have members or stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
<i>1</i> a	more members of the governing body?	7a	х	
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	1a		
b		7b	х	
	persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	7.0		
8		0-	Х	
a	The governing body?	8a_	X	
b	Each committee with authority to act on behalf of the governing body?	8b_		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	9		х
Sec	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		21
000	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		Yes	Na
10-	Did the expenientian have level chanters branches as offiliates?	10a	res	No X
	Did the organization have local chapters, branches, or affiliates? If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	IUa		- 21
b		10b		
110	and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	1 Ia		
		12a	Х	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12b		Х
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe	120		
С		12c	х	
12	on Schedule O how this was done Did the organization have a written whistleblower policy?	13	X	
13		14	X	
14	Did the organization have a written document retention and destruction policy?	14		
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?			
_		45.0		х
a	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization	15a		X
D	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b		
160	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
10a		16a		Х
h	taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	10a		
b				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's	16b		
Sec	exempt status with respect to such arrangements? tion C. Disclosure	TOD		
17 18	List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s	only	availak	
10	for public inspection. Indicate how you made these available. Check all that apply.	Orny) a	availal	JIC .
10	(- /	finan	sial.	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	ııııano	ııal	
00	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 JAMES LUM - (415) 561-6300			
	1012 TORNEY AVENUE, SAN FRANCISCO, CA 94129			
	TOTA TOTALE INTERIOR, DIE TERMOTOCO, CR. STILS			

Form 990 (2022) TIDES, INC. 57-1138099 Page **7**

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, and 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.

(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average	(do	not c	Pos	itior		200	Reportable	Reportable	Estimated
	hours per	box	, unle	ss pei	rson i	s bot	n an	compensation	compensation	amount of
	week	—	cer ar	id a d	irecto	r/trus	tee)	from	from related	other
	(list any	recto						the	organizations	compensation
	hours for related	e or di	tee			sated		organization (W-2/1099-MISC/	(W-2/1099-MISC/ 1099-NEC)	from the organization
	organizations	Individual trustee or director	Institutional trustee		/ee	m pen		1099-NEC)	1099-NEC)	and related
	below	dualt	ntiona	_	Key employee	st col	<u></u>	10001120)		organizations
	line)	Indivi	Instit	Officer	Key e	Highest compensated employee	Former			, o
(1) JANIECE EVANS-PAGE	2.00									
DIRECTOR, CHAIR	53.00	х		х				0.	745,962.	18,841.
(2) HOLDEN LEE	4.00									
DIRECTOR, TREASURER	51.00	х		х				0.	454,564.	33,204.
(3) SUNEELA JAIN	3.00									
DIRECTOR, SECRETARY	52.00	х		х				0.	353,956.	37,743.
(4) DAVID SCHRAYER	2.00									
DIRECTOR	42.00	Х						0.	196,750.	34,168.
(5) JENNIFER MARIE LANDIG	1.00									
ASSISTANT SEC THRU 4/2022	39.00			Х				0.	124,570.	8,630.
	_									
	+				\vdash	\vdash				
		1								
	1									
		1								
		1	1	1	l	1	1	1		

Form 990 (2022) TIDES, INC. 57-1138099 Page 8

Par	t VII Section A. Officers, Directors, Trus		oloy	ees,			ghes	t C	ompensated Employee					
	(A)	(B)			•	C)			(D)	(E)			(F)	
	Name and title	Average	(do		Pos heck		າ than ເ	one	Reportable	Reportable			timate	
		hours per	box	, unles	ss per	rson i	is both or/trus	an	compensation	compensatio			nount	of
		week			u a u	1 0010	174443		from	from related			other	
		(list any hours for	irecto						the	organization			pensa	
		related	e or d	tee			sated		organization (W-2/1099-MISC/	(W-2/1099-MIS 1099-NEC)) 		om th	
		organizations	ruste	trust		e e	ubeu		1099-NEC)	1099-NEC)		_	anizat d relat	
		below	lual t	tiona		ploy	yee y	_	1033 (420)				anizati	
		line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				o, gc	ii ii Laci	0110
			_	=			1 0	_						
1b	Subtotal								0.	1,875,	802.		132,	586.
С	Total from continuation sheets to Part VI	I, Section A							0.		0.			0.
	Total (add lines 1b and 1c)								0.	1,875,	802.		132,	586.
2	Total number of individuals (including but n								eceived more than \$100,	000 of reportable)			
	compensation from the organization													0
													Yes	No
3	Did the organization list any former officer,	director, truste	ee, k	кеу е	mpl	loye	e, or	hig	hest compensated empl	oyee on				
	line 1a? If "Yes," complete Schedule J for s	uch individual			-			_				3		х
4	For any individual listed on line 1a, is the su									ne organization	····· [
	and related organizations greater than \$150											4	Х	
5	Did any person listed on line 1a receive or a										·····			
	rendered to the organization? If "Yes." com	•				•			· ·			5		х
Sec	tion B. Independent Contractors	ipiete ochedate	. 0 1	01 30	CII	<i>J</i> C/3	<u> </u>							
1	Complete this table for your five highest co	mpensated ind	lene	nder	nt co	ontra	actor	s th	nat received more than \$	100,000 of comp	ensat	ion fro	m	
•	the organization. Report compensation for													
	(A)	trio daloridar y	Jul C	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.g **		J. VVI	<u> </u>	(B)			(C	:)	
	Name and business	address	NO	NE					Description of s	ervices	C		nsatio	n
								\neg	<u> </u>			-		
								\dashv						
								\dashv						
	Takal mumban att 1	a a b a de la companya di sa	- 4 "						-1	41				
2	Total number of independent contractors (in		ot IIr	nitec	to '			red	above) who received mo	ore tnan				
	\$100,000 of compensation from the organia	zation					0			I				

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Form 990 (2022)
Part VIII

Stat	hom	ont	٠f	DΩ	m	10
Stai	leiii	eni	OI I	neı	/en	лe

		Check if Schedule O contains	a response	or note to any lin	e in this Part VIII			
					(A)	(B)	(C)	(D)
					Total revenue	Related or exempt function revenue	Unrelated	Revenue excluded from tax under
						iunction revenue	business revenue	sections 512 - 514
SS	1 a	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts			" 					
S S								
Ŧ,		Fundraising events						
ia i		Related organizations						
ns, Sim		Government grants (contributions						
를 다	f	All other contributions, gifts, grants, a		_				
Βŧ		similar amounts not included above	1f	5.				
di	g	Noncash contributions included in lines 1a-1	1g \$					
<u>8</u>	h	Total. Add lines 1a-1f			5.			
				Business Code				
ĕ	2 a	RENTAL REV- NON-PROFIT		532000	4,128,360.	4,128,360.		
ξ	b	STORAGE FEES		532000	5,482.	5,482.		
Se	С	TENANT REIMBURSEMENTS		532000	3,333.	3,333.		
E Š	d							
Beg	е							
Program Service Revenue			<u> </u>					
	g g	-			4,137,175.			
	3	Investment income (including divi			- / /			
	3							
	4	Income from investment of tax-ex		rocoods				
	5							
	3	Royalties	(i) Real	(ii) Personal				
	6 -	Cross rents	(1) 11041	(ii) i diddiidi				
		Gross rents 6a						
		Less: rental expenses 6b						
		Rental income or (loss) 6c						
		Net rental income or (loss)		(*) (*)				
	7 a) Securities	(ii) Other				
		assets other than inventory 7a						
	b	Less: cost or other basis						
ne		and sales expenses 7b						
Revenue	С	Gain or (loss) 7c						
Re	d	Net gain or (loss)	<u></u>					
ther	8 a	Gross income from fundraising events	s (not					
₽		including \$	of					
		contributions reported on line 1c)	. See					
		Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	С	Net income or (loss) from fundrais	sing events					
	9 a	Gross income from gaming activity	ties. See					
		Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	С	Net income or (loss) from gaming	activities					
	10 a	Gross sales of inventory, less retu	ırns					
		and allowances	10a					
	b	Less: cost of goods sold	I .					
	С	Net income or (loss) from sales of	inventory					
,				Business Code				
Miscellaneous Revenue	11 a	EXTERNAL REVENUE		900099	103,105.	103,105.		
ane	b	OTHER INCOME		900099	61,250.	61,250.		
eke	С							
Alsc B	d	All other revenue						
_		Total. Add lines 11a-11d			164,355.			
	12	Total revenue. See instructions			4,301,535.	4,301,530.	0.	0.

232009 12-13-22

57-1138099

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 (D) Do not include amounts reported on lines 6b. Total expenses Management and general expenses Program service Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses expenses Grants and other assistance to domestic organizations 8,500 8,500 and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 10 Payroll taxes Fees for services (nonemployees): а Management 106 106 Legal 18,000. 18,000. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 96,886 96,886 column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 12,067. 12,067. 13 Office expenses 14 Information technology 15 Royalties 3,294,574 1,587,009. 1,707,565 16 Occupancy 3,036, 3,036 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 202,316. 202,316, 20 Payments to affiliates _____ 21 282,055 282,055 22 Depreciation, depletion, and amortization 57,174 57,174 23 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) ADMIN IT HR 702,753. 702,753. LEASING COMMISSIONS 12,408 12,408 BANKING FEES 6,932. 6,932. С 3,219. LICENSES 3,219. d 51,432 51,432 All other expenses е 4,751,458 2,323,034 Total functional expenses. Add lines 1 through 24e 2,428,424 0. 25 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)

orm 990 (2022) TIDES, INC. 57-1138099 Page **11**

Form 990 (2022)
Part X Balance Sheet

Par	ιΛ	Balance Sneet					
		Check if Schedule O contains a response or no	ote to an	y line in this Part X	(A)		(B)
					Beginning of year		End of year
	1	Cash - non-interest-bearing			746,166.	1	1,092,118
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net	86,107.	4	57,200		
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sub	stantial c	contributor, or 35%			
		controlled entity or family member of any of th	ese perso	ons		5	
	6	Loans and other receivables from other disqua	alified per	sons (as defined			
		under section 4958(f)(1)), and persons describe	ed in sec	tion 4958(c)(3)(B)		6	
<u>ي</u>	7	Notes and loans receivable, net		7			
Assets	8	Inventories for sale or use				8	
₹	9	B			41,188.	9	29,24
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	. 10a	12,395,495.			
	b	Less: accumulated depreciation	. 10b	5,785,470.	6,784,195.	10c	6,610,025
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line	11			12	
	13	Investments - program-related. See Part IV, line	e 11			13	
	14	Intangible assets	71,808.	14	65,78		
	15	Other assets. See Part IV, line 11	2,079,070.	15	5,285,09		
	16	Total assets. Add lines 1 through 15 (must ed	ual line 3	33)	9,808,534.	16	13,139,46
	17	Accounts payable and accrued expenses			172,872.	17	161,44
	18	Grants payable		18			
	19	Deferred revenue			19,645.	19	71,94
	20	Tax-exempt bond liabilities			6,255,907.	20	5,655,11
	21	Escrow or custodial account liability. Complete	e Part IV	of Schedule D		21	
Se	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, sub	stantial c	contributor, or 35%			
jab		controlled entity or family member of any of th	-	······		22	
-	23	Secured mortgages and notes payable to unre				23	
	24	Unsecured notes and loans payable to unrelat				24	
	25	Other liabilities (including federal income tax, p					
		parties, and other liabilities not included on line	es 17-24)	. Complete Part X			
		of Schedule D		<u> </u>	529,898.	25	4,362,463
_	26	Total liabilities. Add lines 17 through 25			6,978,322.	26	10,250,96
ړ		Organizations that follow FASB ASC 958, ch	neck here	e X			
ğ		and complete lines 27, 28, 32, and 33.			0.000.010		0.000.500
<u>a</u>	27				2,830,212.	27	2,888,502
<u>~</u>	28	Net assets with donor restrictions				28	
Ĕ		Organizations that do not follow FASB ASC	958, che	eck here			
느		and complete lines 29 through 33.					
ا يو	29	Capital stock or trust principal, or current fund			29		
SSe	30	Paid-in or capital surplus, or land, building, or				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated			0.000.015	31	0 000 -00
₽	32	Total net assets or fund balances			2,830,212.	32	2,888,502
	33	Total liabilities and net assets/fund balances			9,808,534.	33	13,139,466

Form 990 (2022) TIDES, INC. 57-1138099 Page **12**

Pai	rt 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			535.
2	Total expenses (must equal Part IX, column (A), line 25)	2			458.
3	Revenue less expenses. Subtract line 2 from line 1	3	-	449,	923.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2	830,	212.
5	Net unrealized gains (losses) on investments	5		508,	213.
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 on 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 (B))	10	2	888,	502.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				Щ.
				Yes	No
1	Accounting method used to prepare the Form 990:				
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.					
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?				Х
	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				
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	
	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 X Consolidated basis Both consolidated and separate basis				
С	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?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
За	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?		3a		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990	(2022)

232012 12-13-22

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Employer identification number

Name of	the organization							identification number
David	TIDES,							57-1138099
Part I	Reason for Public (Charity Status.	(All organizations must o	omplete th	nis part.) S	ee instructions		
The organ	nization is not a private found	ation because it is: (I	For lines 1 through 12, c	heck only	one box.)			
1 🖳	A church, convention of ch	urches, or associatio	on of churches described	in sectio	n 170(b)(1	1)(A)(i).		
2 🖳	A school described in sect	ion 170(b)(1)(A)(ii). (Attach Schedule E (Forn	า 990).)				
3 🖳	A hospital or a cooperative	hospital service orga	anization described in se	ection 170	(b)(1)(A)(ii	ii).		
4 🔠	A medical research organiz	ation operated in cor	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(iii). Enter	the hospital's name,
	city, and state:							
5	An organization operated for	or the benefit of a col	llege or university owned	l or operat	ed by a go	overnmental un	it describe	ed in
	section 170(b)(1)(A)(iv). (C	Complete Part II.)						
6 🔛	A federal, state, or local government	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).		
7 📖	An organization that norma	lly receives a substa	ntial part of its support fi	rom a gove	ernmental	unit or from the	e general p	oublic described in
	section 170(b)(1)(A)(vi). (C	omplete Part II.)						
8 🖳	A community trust describe	ed in section 170(b)((1)(A)(vi). (Complete Par	t II.)				
9 🔙	An agricultural research org	ganization described	in section 170(b)(1)(A)(ix) operate	ed in conju	unction with a la	and-grant	college
	or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the	name, city	, and state of t	he college	or
	university:							
10 X	An organization that norma	Illy receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membership	o fees, and	d gross receipts from
	activities related to its exen	npt functions, subjec	t to certain exceptions;	and (2) no	more than	33 1/3% of its	support fr	rom gross investment
	income and unrelated busir	ness taxable income	(less section 511 tax) fro	m busines	ses acqui	red by the orga	ınization a	fter June 30, 1975.
	See section 509(a)(2). (Con	mplete Part III.)						
11 🖳	An organization organized a	and operated exclusi	vely to test for public sa	fety.See	section 50	09(a)(4).		
12	An organization organized a	and operated exclusi	ively for the benefit of, to	perform t	he function	ns of, or to carr	y out the	purposes of one or
	more publicly supported or	ganizations describe	d in section 509(a)(1) d	r section	509(a)(2).	See section 50	09(a)(3). 🤇	Check the box on
	_lines 12a through 12d that	describes the type o	f supporting organizatior	n and com	plete lines	12e, 12f, and	12g.	
a	Type I. A supporting orga	anization operated, s	upervised, or controlled	by its supp	orted org	anization(s), typ	oically by	giving
	the supported organization	on(s) the power to reg	gularly appoint or elect a	majority o	of the direc	ctors or trustees	s of the su	pporting
	organization. You must o	complete Part IV, Se	ections A and B.					
b _	Type II. A supporting org	anization supervised	or controlled in connect	ion with its	s supporte	ed organization	(s), by hav	ring
	control or management o	of the supporting orga	anization vested in the sa	ame perso	ns that co	ntrol or manage	e the supp	ported
	organization(s). You mus	t complete Part IV,	Sections A and C.					
с	Type III functionally inte	grated. A supporting	g organization operated	in connect	tion with, a	and functionally	integrate	d with,
	its supported organization	n(s) (see instructions)). You must complete I	Part IV, Se	ections A,	D, and E.		
d	Type III non-functionally	/ integrated. A supp	oorting organization oper	ated in co	nnection w	vith its support	ed organiz	zation(s)
	that is not functionally int	egrated. The organiz	zation generally must sat	isfy a distr	ibution rec	quirement and a	an attentiv	reness
	requirement (see instructi	ions). You must con	mplete Part IV, Sections	A and D,	and Part	V.		
e	Check this box if the orga	anization received a v	written determination fro	m the IRS	that it is a	Type I, Type II	, Type III	
	functionally integrated, or	r Type III non-function	nally integrated supporti	ng organiz	ation.			
	er the number of supported o	•						
	vide the following information			I (iv) le the orga	anization listed			
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10	in your governi	ng document?	(v) Amount of r support (see ins	•	(vi) Amount of other support (see instructions)
	Organization		above (see instructions))	Yes	No	support (see ins	illuctions)	support (see instructions)
-								
Total								

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Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II

(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 fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support						
Cale	ndar 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 grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	etc. (see instruction	ons)			12	
13	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	01(c)(3)	
	organization, check this box and stop						
Sec	ction C. Computation of Publi	c Support Per	centage				
14	Public support percentage for 2022 (I	ine 6, column (f), d	livided by line 11,	column (f))		14	%
	Public support percentage from 2021					15	%
16a	33 1/3 % support test - 2022. If the o	organization did no	ot check the box o	n line 13, and line	14 is 33 1/3% or m	ore, check this bo	x and
	stop here. The organization qualifies		-				
b	33 1/3% support test - 2021. If the	-			line 15 is 33 1/3%	or more, check th	is box
	and stop here. The organization qual	•					
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact				*	VI how the organiz	zation
	meets the facts-and-circumstances te	-	•		-		
b	10% -facts-and-circumstances test	-					10% or
	more, and if the organization meets the				-		
	organization meets the facts-and-circu		-		•		
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17b	o, check this box a		
						Schodulo A	(Form 990) 2022

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Part III | Support 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.)

Se	ction A. Public Support						
Cale	endar 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 grants.")	350,005.	134.	505.	5.	5.	350,654.
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	3,166,700.	3,485,474.	3,741,036.	3,537,380.	4,137,175.	18,067,765.
2	Gross receipts from activities that	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,	-,,,	-,,	-,,	
J	are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization'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	3,516,705.	3,485,608.	3,741,541.	3,537,385.	4,137,180.	18,418,419.
78	A Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
k	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	2,048,534.	2,193,190.	2,392,336.	2,412,678.	2,641,607.	
	Add lines 7a and 7b	2,048,534.	2,193,190.	2,392,336.	2,412,678.	2,641,607.	11,688,345.
8	Public support. (Subtract line 7c from line 6.)						6,730,074.
	ction B. Total Support						
Cale	endar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6	3,516,705.	3,485,608.	3,741,541.	3,537,385.	4,137,180.	18,418,419.
10a	a Gross income from interest, dividends, payments received on securities loans, rents, royalties,	1 400					1 400
	and income from similar sources	1,498.					1,498.
ľ	Unrelated business taxable income						
	(less section 511 taxes) from businesses acquired after June 30, 1975	129,129.	99,484.	56,605.			285,218.
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	130,627.	99,484.	56,605.			286,716.
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	37,442.	56,389.	79,946.	61,427.	164,355.	399,559.
13	Total support. (Add lines 9, 10c, 11, and 12.)	3,684,774.	3,641,481.	3,878,092.	3,598,812.	4,301,535.	19,104,694.
14	First 5 years. If the Form 990 is for the	•				. , . ,	
Sec	check this box and stop here ction C. Computation of Publi	c Support Per					
				aluman (f))		15	35.23 %
	Public support percentage for 2022 (li		•	olumn (t))		16	
	Public support percentage from 2021 ction D. Computation of Inves					10	36.41 %
	•			o 12 column (f)		17	1.50 %
	Investment income percentage for 20						
18				n line 14 and line		18	
198	a 33 1/3% support tests - 2022. If the						r is not
k	more than 33 1/3%, check this box ar 33 1/3% support tests - 2021. If the	organization did no	ot check a box on	line 14 or line 19a,	and line 16 is mor	re than 33 1/3%, a	
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organizatio	n did not check a b	oox on line 14, 19a	, or 19b, check thi	s box and see inst	ructions	

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

1	Are all of the organization's supported organizations listed by name in the organization's governing
	documents? 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.

- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?

 If "Yes." complete Part I of Schedule L (Form 990).
- 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))? If "Yes," provide detail in Part VI.
- **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? If "Yes." provide detail in **Part VI.**
- 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? If "Yes," provide detail in Part VI.
- 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)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
За		
- Gu		
3b		
36		
20		
3c		
4-		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
8		
0-		
9a		
01-		
9b		
9c		
10a		
10b		

	11 3 3 (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? 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 officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
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? 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.	2		
Sec	tion 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)? 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).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on 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? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion 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).			
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below.</i>			
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins	struction	(2)	
2	Activities Test. Answer lines 2a and 2b below.	401101	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? 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.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
-	one or more of the organization's supported organization(s) would have been engaged in? 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.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	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? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
_	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	3b		
_		_		_

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Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supportin	g Orgar	nizations		
1	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.		
Sect	ion 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			
Sect	ion 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):				
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			
е	Discount claimed for blockage or other factors				
	(explain in detail in Part VI):				
_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			
Sect	ion C - Distributable Amount			Current Year	
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1			
2	Enter 0.85 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	7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see				

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instructions).

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

Fai	Type III Non-Functionally integrated 509	(a)(3) Supporting Orga	ilizations (continu	<u>ed) </u>	
Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp	<u> </u>			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pri	ovide 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	ne organization is responsive			
	(provide details in Part VI). See instructions.	5		8	
9	Distributable amount for 2022 from Section C. line 6			9	
10	Line 8 amount divided by line 9 amount			10	
		(i)	(ii)		(iii)
Secti	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2022	s	Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
а	From 2017				
b	From 2018				
С	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
i	Carryover from 2017 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2022 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
a	Excess from 2018				
	Excess from 2019				
	Evenes from 2000				

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d Excess from 2021e Excess from 2022

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

TIDES, INC.

Employer identification number 57-1138099

Pai	TI Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		Funds or Ac	counts. Complete if the
	organization answered 163 of 1 of 11 of 11 oso, 1 are 10, inte	(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 w	riting that the assets held in dor	or advised fund	ds
	are the organization's property, subject to the organization's e	_		
6	Did the organization inform all grantees, donors, and donor ac			
	for charitable purposes and not for the benefit of the donor or			•
			•	
Pai	t II Conservation Easements. Complete if the org	anization answered "Yes" on Fo	rm 990, Part IV,	line 7.
1	Purpose(s) of conservation easements held by the organizatio			
	Preservation of land for public use (for example, recreat	`	vation of a histo	orically important land area
	Protection of natural habitat	· —		fied historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualifie	ed conservation contribution in t	he form of a co	nservation easement on the last
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
				2b
	Number of conservation easements on a certified historic stru			2c
	Number of conservation easements included in (c) acquired at			
	historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, rele			zation during the tax
	year	, ,	, 0	C
4	Number of states where property subject to conservation ease	ement is located		
5	Does the organization have a written policy regarding the peri		dling of	
	violations, and enforcement of the conservation easements it	• • •	•	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, h			
7	Amount of expenses incurred in monitoring, inspecting, handl	ing of violations, and enforcing o	onservation eas	sements during the year
8	Does each conservation easement reported on line 2(d) above	satisfy the requirements of sect	ion 170(h)(4)(B)	(i)
	and section 170(h)(4)(B)(ii)?			Yes No
9	In Part XIII, describe how the organization reports conservatio			
	balance sheet, and include, if applicable, the text of the footnote	ote to the organization's financia	l statements tha	at describes the
	organization's accounting for conservation easements.			
Pai	t III Organizations Maintaining Collections of	Art, Historical Treasures	, or Other S	imilar 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	3, not to report in its revenue stat	tement and bala	ance sheet works
	of art, historical treasures, or other similar assets held for publ	ic exhibition, education, or resea	arch in furtherar	nce of public
	service, provide in Part XIII the text of the footnote to its finance	cial statements that describes th	ese items.	
b	If the organization elected, as permitted under FASB ASC 958	s, to report in its revenue stateme	ent and balance	sheet works of
	art, historical treasures, or other similar assets held for public	exhibition, education, or researc	h in furtherance	e of public service,
	provide the following amounts relating to these items:			
	(i) Revenue included on Form 990, Part VIII, line 1			\$
	(m) 4			^
2	If the organization received or held works of art, historical trea	sures, or other similar assets for	financial gain, p	provide
	the following amounts required to be reported under FASB AS	SC 958 relating to these items:		
а	Revenue included on Form 990, Part VIII, line 1			\$
	Assets included in Form 990, Part X			
	For Paperwork Reduction Act Notice, see the Instructions		<u></u>	Schedule D (Form 990) 2022

232051 09-01-22

TIDES, INC. <u> Page</u> **2** Schedule D (Form 990) 2022 Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued) Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply): Public exhibition Loan or exchange program h Scholarly research Other Preservation for future generations С Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII. 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? 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 If "Yes," explain the arrangement in Part XIII and complete the following table: Amount c Beginning balance 1c d Additions during the year 1d 1e Distributions during the year 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes Nο If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. 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 Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: **a** Board designated or quasi-endowment Permanent 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 No organization by: (i) Unrelated organizations 3a(i) (ii) Related organizations 3a(ii) **b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Describe in Part XIII the intended uses of the organization's endowment funds. 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 (b) Cost or other (c) Accumulated (d) Book value basis (investment) basis (other) depreciation

Schedule D (Form 990) 2022

6,068,485,

6,610,025.

540,555.

985

4,278,117.

1,499,451

7,902.

e Other

Leasehold improvements

Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. column (B). line 10c.)

d Equipment

10,346,602.

2,040,006.

8,887

Schedule D (Form 990) 2022 TIDES, INC. 57-1138099 Page **3**

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 (Col. (b) must equal Form 990 Part X col. (R) 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 (Col. (h) 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) NOTES RECEIVABLE - RELATED ORGANIZATION	2,078,070.
(2) DEPOSITS	1,000.
(3) INTEREST RATE SWAP RECEIVABLE- TAX-EXEMPT BONDS	270,135.
(4) RIGHT OF USE LEASE ASSETS	2,935,892.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	5,285,097.

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	
(2)	SECURITY DEPOSITS	298,736.
(3)	PAYABLE - RELATED PARTY	702,939.
(4)	LEASE LIABILITY - CURRENT	1,247,664.
(5)	LEASE LIABILITY - LONG TERM	2,113,124.
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	4,362,463.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2022

Pai	t XI	Reconciliation of Revenue per Audited Financial S	Statements With Revenue	per Return.	
		Complete if the organization answered "Yes" on Form 990, Part I'	V, line 12a.		
1	Total	revenue, gains, and other support per audited financial statements		1	
2	Amou	nts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net u	nrealized gains (losses) on investments	2a		
b	Donat	ed services and use of facilities	2b		
С	Recov	veries of prior year grants	2c		
d		(Describe in Part XIII.)			
е	Add li	nes 2a through 2d		2e	
3	Subtra	act line 2e from line 1		3	
4		nts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Invest	ment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other	(Describe in Part XIII.)	4b		
С	Add li	nes 4a and 4b		4c	
5	Total	revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line	2 12.)	5	
Pa	rt XII	Reconciliation of Expenses per Audited Financial	•	es per Return.	
		Complete if the organization answered "Yes" on Form 990, Part I			
1	Total	expenses and losses per audited financial statements		1	
2		nts included on line 1 but not on Form 990, Part IX, line 25:	1 1		
а		ed services and use of facilities			
b	Prior y	/ear adjustments	2b		
С	Other	losses			
d		(Describe in Part XIII.)			
е		nes 2a through 2d			
3		act line 2e from line 1		3	
4		nts included on Form 990, Part IX, line 25, but not on line 1:	1 1		
а		ment expenses not included on Form 990, Part VIII, line 7b			
b		(Describe in Part XIII.)			
_		nes 4a and 4b			
5 Da	lotal	expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. lin Supplemental Information.	ne 18.)	5	
			and 4. Dort IV lines 4h and 0h. Dor	t V. line 4: Dart V. line 0: Dart	VI
		descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a a 4b; and Part XII, lines 2d and 4b. Also complete this part to provice	· · · · · · · · · · · · · · · · · · ·	t V, III e 4, Part A, III e 2, Part	ΛΙ,
III IES	Zu and	4b, and Part All, lines 2d and 4b. Also complete this part to provid	de arry additional information.		
PART	' X L	INE 2:			
	,				
MANA	GEMEN	T EVALUATED TIDES ORGANIZATIONS' TAX POSITIONS AN	ND CONCLUDED THAT		
THEY	HAD	MAINTAINED THEIR TAX EXEMPT STATUS AND HAD TAKEN	NO UNCERTAIN TAX		
POSI	TIONS	THAT REQUIRE ADJUSTMENT TO THE CONSOLIDATED FINA	ANCIAL		
STAT	EMENT	S. THEREFORE, NO PROVISION OR LIABILITY FOR INCOM	ME TAXES HAS BEEN		
		<u> </u>			
INCI	UDED	IN THE CONSOLIDATED FINANCIAL STATEMENTS.			

Schedule D (Form 990) 2022

SCHEDULE I (Form 990)

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.

2022

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

Name of the organization							Employer identification number
TIDES, INC.							57-1138099
Part I General Information on Grants							
1 Does the organization maintain records							
criteria used to award the grants or ass	sistance?						Yes No
2 Describe in Part IV the organization's pPart II Grants and Other Assistance to					anization analysed "V	an Form 000 Port	IV line Of for any
recipient that received more than					anization answered if	es on Form 990, Part	iv, line 21, for any
(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
THE PRESIDIO TRUST							
103 MONTGOMERY STREET		GOVERNMENT					TO SUPPORT SHUTTLE
SAN FRANCISCO, CA 94129	94-3306440		8,500.	0.			OPERATIONS
			<u> </u>				
2 Enter total number of section 501(c)(3)	and government or	ganizations listed in th	e line 1 table				1.
3 Enter total number of other organizatio	ns listed in the line	1 table					

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2022

57-1138099 TIDES, INC. Schedule I (Form 990) 2022 Page 2 Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III Part III can be duplicated if additional space is needed. (e) Method of valuation (book, FMV, appraisal, other) (b) Number of (a) Type of grant or assistance (c) Amount of (d) Amount of non-(f) Description of noncash assistance recipients cash grant cash assistance Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information. PART I, LINE 2: TIDES, INC. MAKES A LIMITED NUMBER OF GRANTS; ITS PRIMARY ACTIVITY IS PROVIDING WORKSPACE TO OTHER NONPROFIT ORGANIZATIONS, OCCASIONALLY TIDES INC. MAKES GRANTS TO PRE-SELECTED CHARITABLE ORGANIZATIONS. IN 2022 TIDES. INC. MADE A GRANT TO THE PRESIDIO TRUST TO SUPPORT ITS PROVISION OF PUBLIC TRANSPORTATION, WHICH WAS MONITORED VIA FIRST HAND OBSERVATION.

29

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

TIDES, INC.

Employer identification number
57-1138099

Part I Questions Regarding Compensation

			Yes	No
1 a	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 indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as 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	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the 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:			
а	Receive a severance payment or change-of-control payment?	4a		Х
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 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:			
а	The organization?	5a		X
b	Any related organization?	5b		Х
	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:			
	The organization?	6a		X
b	Any related organization?	6b		Х
	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 on lines 5 and 6? If "Yes," describe in Part III	7		X
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	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		

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Schedule J (Form 990) 2022

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 aren't 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.

		(B) Breakdown of W	/-2 and/or 1099-MISo compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) JANIECE EVANS-PAGE	(i)	0.	0.	0.	0.	0.	0.	0.
DIRECTOR, CHAIR	(ii)	553,772.	190,900.	1,290.	0.	18,841.	764,803.	0.
(2) HOLDEN LEE	(i)	0.	0.	0.	0.	0.	0.	0.
DIRECTOR, TREASURER	(ii)	425,553.	27,667.	1,344.	15,321.	17,883.	487,768.	0.
(3) SUNEELA JAIN	(i)	0.	0.	0.	0.	0.	0,	0.
DIRECTOR, SECRETARY	(ii)	296,875.	56,775.	306.	13,031.	24,712.	391,699.	0.
(4) DAVID SCHRAYER	(i)	0.	0.	0.	0.	0.	0.	0.
DIRECTOR	(ii)	190,630.	5,363.	757.	9,641.	24,527.	230,918.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.
PART I, LINE 3:
THE ORGANIZATION'S CEO IS COMPENSATED BY TIDES NETWORK, A RELATED
ORGANIZATION AND THE CEO'S LEGAL EMPLOYER. THROUGH A COST SHARING
ARRANGEMENT, TIDES INC. PAYS TIDES NETWORK AN ALLOCATED PORTION OF THE
CEO'S TOTAL COMPENSATION. TIDES NETWORK UTILIZES THE FOLLOWING METHODS TO
ESTABLISH COMPENSATION FOR THE CEO: INDEPENDENT COMPENSATION CONSULTANT,
COMPENSATION SURVEY OR STUDY, AND REVIEW AND APPROVAL BY THE EXECUTIVE
COMPENSATION SUBCOMMITTEE AND THE BOARD OF DIRECTORS.

SCHEDULE K (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization TIDES, INC.									-	1 aentii 13809:		n num	iber
Part I Bond Issues													
(a) Issuer name	(b) Issuer EIN	(c) CUSIP#	(d) Date issued	(e) Issu	ie price	(f) Descript	on of purpose	(g) De	efeased	(h) On of is	n behalf ssuer		ooled ncing
								Yes	No	Yes	No	Yes	No
A PUBLIC FINANCE AUTHORITY	27-3866124	00000000	09/20/18	7,9		REFUND BOND 2/24/2013	DATED		х		х		х
В													
С													
D													
Part II Proceeds	•	•	•		•					-			
			А			В	С				D		
1 Amount of bonds retired			2	,279,889.									
2 Amount of bonds legally defeased													
3 Total proceeds of issue				,935,000.									
4 Gross proceeds in reserve funds													
5 Capitalized interest from proceeds													
6 Proceeds in refunding escrows													
7 Issuance costs from proceeds													
8 Credit enhancement from proceeds													
9 Working capital expenditures from procee	ds												
10 Capital expenditures from proceeds													
11 Other spent proceeds			7	,935,000.									
12 Other unspent proceeds													
13 Year of substantial completion				2003									
			Yes	No	Yes	No	Yes	No		Yes	\bot	No	
14 Were the bonds issued as part of a refund	ling issue of tax-exempt	bonds (or,											
if issued prior to 2018, a current refunding	ı issue)?		Х								\perp		
15 Were the bonds issued as part of a refund	ling issue of taxable bor	nds (or, if											
issued prior to 2018, an advance refundin	g issue)?			X							\bot		
16 Has the final allocation of proceeds been	made?		х								\perp		
17 Does the organization maintain adequate	books and records to s	upport the											
final allocation of proceeds?			X										

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Schedule K (Form 990) 2022

 Schedule K (Form 990) 2022
 TIDES, INC.
 57-1138099
 Page 2

Par	t III Private Business Use									
			4		Е	3		O)
1	Was the organization a partner in a partnership, or a member of an LLC,	Yes	No		Yes	No	Yes	No	Yes	No
	which owned property financed by tax-exempt bonds?		Х							
2	Are there any lease arrangements that may result in private business use of									
	bond-financed property?		х							
За	Are there any management or service contracts that may result in private									
	business use of bond-financed property?		х							
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside									
	counsel to review any management or service contracts relating to the financed property?									
	Are there any research agreements that may result in private business use of									
	bond-financed property?		х							
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other									
	outside counsel to review any research agreements relating to the financed property?									
4	Enter the percentage of financed property used in a private business use by entities		•					•		•
	other than a section 501(c)(3) organization or a state or local government		.00	%		%		%		%
5	Enter the percentage of financed property used in a private business use as a					-		-		-
	result of unrelated trade or business activity carried on by your organization,									
	another section 501(c)(3) organization, or a state or local government		.00	%		%		%		%
6	Total of lines 4 and 5		.00	%		%		%		%
7	Does the bond issue meet the private security or payment test?		Х							
8a	Has there been a sale or disposition of any of the bond-financed property to a non-									
	governmental person other than a 501(c)(3) organization since the bonds were issued?		Х							
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or		•							
	disposed of			%		%		%		%
С	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations									
	sections 1.141-12 and 1.145-2?									
9	Has the organization established written procedures to ensure that all									
	nonqualified bonds of the issue are remediated in accordance with the									
	requirements under Regulations sections 1.141-12 and 1.145-2?	Х								
Par	t IV Arbitrage		•							•
			Α.		E	3	(С)
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and	Yes	No		Yes	No	Yes	No	Yes	No
	Penalty in Lieu of Arbitrage Rebate?		Х							
2	If "No" to line 1, did the following apply?									
а	Rebate not due yet?		Х							
	Exception to rebate?		Х							
	No rebate due?		Х							
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was									· ·
	performed									
3	Is the bond issue a variable rate issue?	X								

Schedule K (Form 990) 2022 TIDES, INC. 57-1138099 Page **3**

Part IV Arbitrage (continued)								
		A	E	3	(<u> </u>	C)
4a Has the organization or the governmental issuer entered into a qualified	Yes	No	Yes	No	Yes	No	Yes	No
hedge with respect to the bond issue?		Х						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		Х						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		Х						
7 Has the organization established written procedures to monitor the								
requirements of section 148?	Х							
Part V Procedures To Undertake Corrective Action								
		A	E	3	(2	C)
Has the organization established written procedures to ensure that violations	Yes	No	Yes	No	Yes	No	Yes	No
of federal tax requirements are timely identified and corrected through the								
voluntary closing agreement program if self-remediation isn't available under								
applicable regulations?	Х							
Part VI Supplemental Information. Provide additional information for responses to questions	on Schedule	e K. See instr	uctions.					
SCHEDULE K, PART I, COLUMN (E):								
THE DIFFERENCE BETWEEN THE ISSUE PRICE REPORTED ON SCHEDULE K, PART I,								
COLUMN (E) AND THE AMOUNT REPORTED ON THE FORM 8038 FILED WITH THE								
INTERNAL REVENUE SERVICE PERTAINS TO PROCEEDS OF THE TAX-EXEMPT BOND								
WHICH BENEFITED TIDES TWO RIVERS FUND, A RELATED TAX-EXEMPT								
ORGANIZATION.								

SCHEDULE 0 (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Inspection Go to www.irs.gov/Form990 for the latest information. Name of the organization **Employer identification number** TIDES INC. 57-1138099 PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: AND RELATED SUPPORTIVE. COMMUNITY-BASED SERVICES TO TIDES FOUNDATION TIDES NETWORK. THE TIDES CENTER. AND NONPROFIT ORGANIZATIONS THAT FURTHER TIDES' CHARITABLE MISSION, FORM 990, PART VI, SECTION A, LINE 2: JANIECE EVANS-PAGE, SUNEELA JAIN, HOLDEN LEE, AND JENNIFER LANDIG WERE EMPLOYEES AND OFFICERS OF TIDES NETWORK, A RELATED ORGANIZATION TO TIDES INC. IN ADDITION, DAVID SCHRAYER WAS AN EMPLOYEE OF TIDES NETWORK FORM 990, PART VI, SECTION A, LINE 6: INC.'S SOLE MEMBER IS TIDES NETWORK, A SECTION 501(C)(3) ORGANIZATION. FORM 990, PART VI, SECTION A, LINE 7A: EACH OF THE DIRECTORS OF THE TIDES, INC. IS APPOINTED BY THE ORGANIZATION'S SOLE MEMBER, TIDES NETWORK. FORM 990, PART VI, SECTION A, LINE 7B: ACTION BY THE BOARD OF DIRECTORS OF TIDES, INC. ON THE FOLLOWING MATTERS IS EFFECTIVE ONLY WITH THE CONSENT OF THE BOARD OF DIRECTORS OF TIDES NETWORK: (I) ANY CHANGE IN THE FUNDAMENTAL NATURE OR STATED PURPOSES FOR WHICH (II) THE ADOPTION OF THE STRATEGIC PLANS FOR INC. IS ORGANIZED, INC. (III) THE ADOPTION OF THE ANNUAL CAPITAL AND OPERATING BUDGETS FOR TIDES, INC., (IV) BORROWING MONEY FOR CAPITAL OR OPERATING NEEDS OF

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

INC. OR CUMULATIVE BORROWING IN EXCESS OF \$100,000 FOR ANY PURPOSE

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Name of the organization TIDES, INC.	Employer identification number 57-1138099
(V) ENTERING INTO ANY TRANSACTION IN ANY TRANSACTION INVOLVING AGGREGATE	
CONSIDERATION OF \$1,000,000 OR MORE, (VI) PURCHASE, SALE, LEASE, MORTGAGE,	
DISPOSITION, OR HYPOTHECATION OF REAL PROPERTY OF TIDES, INC. IN ANY	
TRANSACTION INVOLVING AGGREGATE CONSIDERATION OF \$1,000,000 OR MORE, (VII)	
MERGER, CONSOLIDATION, OR SIMILAR REORGANIZATION OF THE CORPORATE	
STRUCTURE, OR DISSOLUTION, OF TIDES, INC., (VIII) SELECTION OF THE CHIEF	
EXECUTIVE OFFICER AND THE AUDITORS OF THE TIDES, INC., (IX) AMENDMENT,	
REPEAL, OR ADOPTION OF THE ARTICLES OF INCORPORATION OR BYLAWS. TIDES	
NETWORK, AS THE SOLE MEMBER OF TIDES, INC., HAS THE SOLE POWER TO: (I) VOTE	
ON ANY AMENDMENT TO ARTICLE 4 (SOLE MEMBER) OF THESE BYLAWS, (II) THE	
DISSOLUTION OF TIDES, INC. PROVIDED TIDES NETWORK SHALL FIRST SOLICIT THE	
OPINION OF THE BOARD OF DIRECTORS OF TIDES, INC., AND (III) THE APPOINTMENT	
OF TIDES, INC. DIRECTORS.	
FORM 990, PART VI, SECTION B, LINE 11B:	
THE FORM 990 IS PREPARED BY AN INDEPENDENT TAX ACCOUNTANT IN CONJUNCTION	
WITH THE ORGANIZATION'S FINANCE AND ACCOUNTING DEPARTMENT. THE	
TREASURER/CFO AND LEGAL COUNSEL REVIEW A DRAFT OF THE FORM 990; ADJUSTMENTS	
ARE MADE AS NECESSARY. A COMPLETE COPY OF THE FORM 990 IS THEN PROVIDED TO	
THE MEMBERS OF THE BOARD OF DIRECTORS PRIOR TO FILING WITH THE INTERNAL	
REVENUE SERVICE.	
990 PART VI, SECTION B, LINE 12B:	
ALL DIRECTORS AND OFFICERS HAVE COMPLETED THE REQUIRED ANNUAL	
DISCLOSURE STATEMENT FOR 2023, BUT DUE TO STAFF TURNOVER DISCLOSURE	
STATEMENTS WERE INADVERTENTLY OMITTED IN 2022.	

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Name of the organization TIDES, INC.	Employer identification number 57-1138099
FORM 990, PART VI, SECTION B, LINE 12C:	
UNDER THE TERMS OF THE CONFLICT OF INTEREST POLICY, COVERED INDIVIDUALS,	
INCLUDING OFFICERS AND MEMBERS OF THE BOARD OF DIRECTORS, CENTER ADVISORY	
BOARDS, AND DESIGNATED STAFF ARE REQUIRED TO SUBMIT CONFLICT OF INTEREST	
DISCLOSURE STATEMENTS AT THE TIME A PERSON BECOMES A COVERED INDIVIDUAL AND	
ANNUALLY THEREAFTER. THE POLICY REQUIRES COVERED INDIVIDUALS TO	
PERIODICALLY UPDATE THE CONFLICT OF INTEREST STATEMENT AS MATERIAL FACTS	
CHANGE, AS WELL AS MAKE VERBAL AND/OR WRITTEN DISCLOSURES OF POTENTIAL	
CONFLICTS OF INTEREST AS THEY ARISE. AT ANY TIME THAT A POTENTIAL OR ACTUAL	
CONFLICT OF INTEREST IS IDENTIFIED, DISCLOSURE MUST BE MADE TO THE BOARD OF	
DIRECTORS, THE APPROPRIATE COMMITTEE, OR STAFF (DEPENDING ON THE NATURE OF	
THE POTENTIAL OR ACTUAL CONFLICT). PRIOR TO ACTING ON ANY MATTER WHERE A	
POTENTIAL OR ACTUAL CONFLICT IS IDENTIFIED WITH RESPECT TO AN OFFICER OR	
MEMBER OF THE BOARD, THE CONFLICT AND ALL MATERIAL FACTS RELATED TO IT MUST	
BE FULLY DISCLOSED BY THE COVERED INDIVIDUAL TO THE BOARD PRIOR TO	
CONSIDERATION OF THE PROPOSED MATTER. IF THE BOARD DETERMINES A CONFLICT OF	
INTERESTS EXISTS, THE COVERED INDIVIDUAL, IF REQUESTED TO DO SO BY THE	
CHAIR OF THE BOARD, MAY PROVIDE ADDITIONAL FACTUAL INFORMATION REGARDING	
THE AFFECTED TRANSACTION, BUT MAY NOT PARTICIPATE IN OR ATTEMPT TO	
INFLUENCE DELIBERATION AND VOTING. THE COVERED INDIVIDUAL MUST BE EXCUSED	
FROM THE MEETING PRIOR TO DELIBERATION, AND MAY NOT RETURN UNTIL	
DELIBERATION AND VOTING ON THE MATTER HAVE BEEN CONCLUDED. THE POLICY	
PROVIDES FOR SIMILAR PROCEDURES FOR ADVISORY COMMITTEES TO ADDRESS MATTERS	
THAT ARE DECIDED AT THE ADVISORY COMMITTEE LEVEL. IF QUESTIONS ARISE WITH	
RESPECT TO THE POLICY OR PROCEDURES FOR DISCLOSING A POTENTIAL OR ACTUAL	
CONFLICT, THE MATTER MAY BE REFERRED TO HUMAN RESOURCES OR THE LEGAL,	
COMPLIANCE AND RISK DEPARTMENT FOR REVIEW AND RESOLUTION CONSISTENT WITH	
THE POLICY. IN THE EVENT OF A DELAY IN COLLECTION OF DISCLOSURE	0.1.1.1.0 (5

Schedule O (Form 990) 2022 Page 2 Name of the organization **Employer identification number** 57-1138099 TIDES, INC. STATEMENTS, THE ORGANIZATION TAKES STEPS TO ADDRESS SO THAT THE FORMS ARE BROUGHT UP TO DATE. FORM 990, PART VI, SECTION B, LINE 15: THE CEO, OFFICERS, AND KEY EMPLOYEES OF THE ORGANIZATION ARE ALL COMPENSATED BY TIDES NETWORK, A RELATED ORGANIZATION AND SUCH PERSONS' LEGAL EMPLOYER. THROUGH A COST SHARING ARRANGEMENT, TIDES, INC. PAYS TIDES NETWORK AN ALLOCATED PORTION OF SUCH PERSONS' TOTAL COMPENSATION. AS SUCH, FORM 990, PART VI, SECTION B, LINES 15A AND 15B HAVE BEEN MARKED "NO", AS PROVIDED BY THE FORM 990 INSTRUCTIONS. PLEASE REFERENCE THE DISCLOSURE IN SCHEDULE O OF THE TIDES NETWORK FORM 990 FOR A DISCUSSION REGARDING HOW COMPENSATION IS DETERMINED FOR THESE INDIVIDUALS. FORM 990, PART VI, SECTION C, LINE 19: THE FINANCIAL STATEMENTS ARE PROVIDED ON THE ORGANIZATION'S WEBSITE. THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE NOT GENERALLY PROVIDED. AMENDED RETURN: THIS TAX RETURN IS BEING AMENDED TO CORRECT THE AMOUNTS SHOWN ON PART VII AND SCHEDULE J FOR ALL COMPENSATED INDIVIDUALS.

SCHEDULE R (Form 990)

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

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization TIDES, INC.	E	Employer identification num 57-1138099						
Part I Identification of Disregarded Entities. Comp	plete if the organization answered "Yes"	on Form 990, Part IV, line 3	33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state foreign country)	or Total inco	ome End-of-yea		s Direct controllir entity		3
Part II Identification of Related Tax-Exempt Organ organizations during the tax year.	izations. Complete if the organization a	answered "Yes" on Form 99	0, Part IV, line 34,	because it had one	or moi	re related tax-exer	npt	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity			g) 512(b)(13 trolled tity?
				501(c)(3))			Yes	No
TIDES FOUNDATION - 51-0198509								
1012 TORNEY AVENUE								
SAN FRANCISCO, CA 94129	GRANT MAKING	CALIFORNIA	501(C)(3)	7	TIDES	S NETWORK	х	
TIDES CENTER - 94-3213100								
1012 TORNEY AVENUE	PROJECT DEVELOPMENT &							
SAN FRANCISCO, CA 94129	MANAGEMENT	CALIFORNIA	501(C)(3)	7	TIDES	S NETWORK	х	
TIDES TWO RIVERS FUND - 20-1588459	DEVELOP/OPERATE FACILITIES							
1012 TORNEY AVENUE	MGMT AND MULTI-TENANT NON							
SAN FRANCISCO, CA 94129	PROFIT CENTERS	CALIFORNIA	501(C)(3)	12A, I	TIDES	S NETWORK	х	
TIDES NETWORK - 20-3395198				<u> </u>				
1012 TORNEY AVENUE	CHARITABLE GOVERNANCE AND							1

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OPERATIONS

Schedule R (Form 990) 2022

12B, II

N/A

501(C)(3)

SAN FRANCISCO, CA 94129

CALIFORNIA

TIDES, INC. 57-1138099

Part II Continuation of Identification of Related Tax-Exempt Organizations

Schedule R (Form 990)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	Section 5 contr	olled zation?
HARDING ROCK FUND - 20-1430532	HOLD AND MANAGE INVESTMENT			001(0)(0))		Yes	No
	ON BEHALF OF TIDES						
SAN FRANCISCO, CA 94129	FOUNDATION	CALIFORNIA	501(C)(3)	12A, I	TIDES FOUNDATION	х	
BEAUCHAMP CHARITIES - 33-0956671	CONDITION	CHET CHAIN	301(0)(3)	1211, 1	TIBES TOURDATION	21	
2454 ALTON PARKWAY	GRANTMAKING AND SUPPORT OF						
IRVINE, CA 92606	TIDES FOUNDATION	CALIFORNIA	501(C)(3)	12A, I	TIDES FOUNDATION	Х	

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

Organizations treated as a par	organizations treated as a partnership during the tax year.										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(I	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	rect controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income end-of-year assets Share of end-of-year assets Disproportionate allocations? Yes No K-1 (Form 1)		Code V-UBI amount in box 20 of Schedule	General of managin partner?	Percentage ownership			
		country)		sections 512-514)		4,00010	Yes	No	K-1 (Form 1065)	Yes No	<u> </u>
-											
										 	
-											
							<u> </u>	<u> </u>			<u> </u>

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

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

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Schedule R (Form 990) 2022 TIDES, INC. 57-1138099

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

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

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

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	/			1a		X			
b Gift, grant, or capital contribution to related organization(s)									
c Gift, grant, or capital contribution from related organization(s)				1c		Х			
d Loans or loan guarantees to or for related organization(s)				1d	Х				
e Loans or loan guarantees by related organization(s)				1e	Х				
f Dividends from related organization(s)				1f		Х			
g Sale of assets to related organization(s)				1g		Х			
h Purchase of assets from related organization(s)				1h		Х			
i Exchange of assets with related organization(s)				1i		X			
j Lease of facilities, equipment, or other assets to related organization(s)				1j	Х				
k Lease of facilities, equipment, or other assets from related organization(s)									
I Performance of services or membership or fundraising solicitations for related organization(s)									
m Performance of services or membership or fundraising solicitations by related organ				1m	Х				
n Sharing of facilities, equipment, mailing lists, or other assets with related organization				1n	Х				
Sharing of paid employees with related organization(s)				10	Х				
p Reimbursement paid to related organization(s) for expenses				1p	х				
q Reimbursement paid by related organization(s) for expenses				1q		Х			
r Other transfer of cash or property to related organization(s)				1r		X			
s Other transfer of cash or property from related organization(s)				1s		Х			
2 If the answer to any of the above is "Yes," see the instructions for information on w									
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount inv	olved					
(1) TIDES TWO RIVERS FUND	D	2,078,070.	BOOK VALUE						
(2) TIDES NETWORK	J	1,245,450.	BOOK VALUE						
(3)									
(4)									
(5)									
(6)									
N=7	l	l .							

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Yes No

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocation Yes N	General of managing partner? Yes No	(k) r Percentage ownership

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Part VII	Supplemental Information		
	Provide additional information for responses to questions on Schedule R. See instructions.		