See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490
### Part I: Revenue, Expenses, and Changes in Net Assets or Fund Balances

<table>
<thead>
<tr>
<th>Revenue</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Contributions, gifts, grants, and similar amounts received</td>
<td></td>
</tr>
<tr>
<td>a Direct public support</td>
<td>137,030</td>
</tr>
<tr>
<td>b Indirect public support</td>
<td></td>
</tr>
<tr>
<td>c Government contributions (grants)</td>
<td></td>
</tr>
<tr>
<td>d Total (add lines 1a through 1c) (cash)</td>
<td>136,530</td>
</tr>
<tr>
<td>d Noncash</td>
<td>500</td>
</tr>
<tr>
<td>2 Program service revenue including government fees and contracts (from Part VII, line 93)</td>
<td></td>
</tr>
<tr>
<td>3 Membership dues and assessments</td>
<td></td>
</tr>
<tr>
<td>4 Interest on savings and temporary cash investments</td>
<td></td>
</tr>
<tr>
<td>5 Dividends and interest from securities</td>
<td></td>
</tr>
<tr>
<td>6 Gross rents</td>
<td></td>
</tr>
<tr>
<td>a Less rental expenses</td>
<td></td>
</tr>
<tr>
<td>b Additional revenues</td>
<td></td>
</tr>
<tr>
<td>c Net rental income or (loss) (subtract line 6b from line 6a)</td>
<td></td>
</tr>
<tr>
<td>7 Other investment income (describe)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Revenue</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8 Gross amount from sales of assets other than inventory</td>
<td></td>
</tr>
<tr>
<td>a Less cost or basis and sales expenses</td>
<td></td>
</tr>
<tr>
<td>b Gain or (loss) (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>9 Special events and activities (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>a Gross revenue (not including contributions)</td>
<td></td>
</tr>
<tr>
<td>b Less direct expenses other than fundraising expenses</td>
<td></td>
</tr>
<tr>
<td>c Net income or (loss) from special events (subtract line 9b from line 9a)</td>
<td></td>
</tr>
<tr>
<td>10 Gross sales of inventory, less returns and allowances</td>
<td></td>
</tr>
<tr>
<td>a Less cost of goods sold</td>
<td></td>
</tr>
<tr>
<td>b Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)</td>
<td></td>
</tr>
<tr>
<td>11 Other revenue (from Part VII, line 103)</td>
<td></td>
</tr>
<tr>
<td>12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)</td>
<td>168,658</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>13 Program services (from line 44, column (B))</td>
<td>79,469</td>
</tr>
<tr>
<td>14 Management and general (from line 44, column (C))</td>
<td>52,310</td>
</tr>
<tr>
<td>15 Fundraising (from line 44, column (D))</td>
<td>19,493</td>
</tr>
<tr>
<td>16 Payments to affiliates (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>17 Total expenses (add lines 16 and 44, column (A))</td>
<td>151,272</td>
</tr>
<tr>
<td>18 Excess or (deficit) for the year (subtract line 17 from line 12)</td>
<td>17,386</td>
</tr>
<tr>
<td>19 Net assets or fund balances at beginning of year (from line 73, column (A))</td>
<td>7,243</td>
</tr>
<tr>
<td>20 Other changes in net assets or fund balances (attach explanation)</td>
<td></td>
</tr>
<tr>
<td>21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)</td>
<td>-6,100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Assets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>SEE STATEMENT 2</td>
<td></td>
</tr>
</tbody>
</table>

### Schedule A Part I #3

For Paperwork Reduction Act Notice, see the separate instructions.
### Part II: Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

<table>
<thead>
<tr>
<th>Grants and allocations (all sch)</th>
<th>(A) Total</th>
<th>(B) Program services</th>
<th>(C) Management and general</th>
<th>(D) Fundraising</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>non-cash</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specific assistance to individuals (all sch)</td>
<td>23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benefits paid to or for members (all sch)</td>
<td>24</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensation of officers, directors, etc</td>
<td>25</td>
<td>45,242</td>
<td>23,978</td>
<td>15,382</td>
</tr>
<tr>
<td>Other salaries and wages</td>
<td>26</td>
<td>22,007</td>
<td>11,664</td>
<td>7,482</td>
</tr>
<tr>
<td>Pension plan contributions</td>
<td>27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other employee benefits</td>
<td>28</td>
<td>3,271</td>
<td>1,734</td>
<td>1,112</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>29</td>
<td>11,352</td>
<td>6,017</td>
<td>3,859</td>
</tr>
<tr>
<td>Professional fundraising fees</td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting fees</td>
<td>31</td>
<td>8,864</td>
<td>4,698</td>
<td>3,014</td>
</tr>
<tr>
<td>Legal fees</td>
<td>32</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td>33</td>
<td>515</td>
<td>273</td>
<td>175</td>
</tr>
<tr>
<td>Telephone</td>
<td>34</td>
<td>5,398</td>
<td>2,861</td>
<td>1,835</td>
</tr>
<tr>
<td>Postage and shipping</td>
<td>35</td>
<td>510</td>
<td>270</td>
<td>174</td>
</tr>
<tr>
<td>Occupancy</td>
<td>36</td>
<td>4,462</td>
<td>2,365</td>
<td>1,517</td>
</tr>
<tr>
<td>Equipment rental and maintenance</td>
<td>37</td>
<td>214</td>
<td>113</td>
<td>73</td>
</tr>
<tr>
<td>Printing and publications</td>
<td>38</td>
<td>7,156</td>
<td>3,793</td>
<td>2,433</td>
</tr>
<tr>
<td>Travel</td>
<td>39</td>
<td>10,315</td>
<td>5,467</td>
<td>3,507</td>
</tr>
<tr>
<td>Conferences, conventions, and meetings</td>
<td>40</td>
<td>205</td>
<td>109</td>
<td>70</td>
</tr>
<tr>
<td>Interest</td>
<td>41</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation, depletion, etc (attach schedule)</td>
<td>42</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other expenses not covered above (itemize)</td>
<td>43</td>
<td>31,761</td>
<td>16,127</td>
<td>11,677</td>
</tr>
</tbody>
</table>

#### 43. Other expenses not covered above (itemize)
- **a** SEE STATEMENT 3
- **b** SEE STATEMENT 3
- **c** SEE STATEMENT 3
- **d** SEE STATEMENT 3
- **e** SEE STATEMENT 3

| Total functional expenses (add lines 22-43) | 44 | 151,272 | 79,469 | 52,310 | 19,493 |

#### Joint Costs
- **Check** if you are following SOP 98-2
- **Yes**
- **No**

**If Yes:** enter (i) the aggregate amount of these joint costs $_________, (ii) the amount allocated to program services $_________, (iii) the amount allocated to management and general $_________, and (iv) the amount allocated to fundraising $_________

### Part III: Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? □ SEE STATEMENT 4

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others)

**Program Service Expenses**
- (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)

| b Total of Program Service Expenses (should equal line 44, column (B), program services) | □ | 79,469 |
### Part IV Balance Sheets (See Instructions)

<table>
<thead>
<tr>
<th></th>
<th>(A) Beginning of year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>45</td>
<td>Cash - non-interest-bearing</td>
<td>7,243</td>
</tr>
<tr>
<td>46</td>
<td>Savings and temporary cash investments</td>
<td>46</td>
</tr>
<tr>
<td>47a</td>
<td>Accounts receivable</td>
<td>47a</td>
</tr>
<tr>
<td></td>
<td>b Less allowance for doubtful accounts</td>
<td>47b</td>
</tr>
<tr>
<td>48a</td>
<td>Pledges receivable</td>
<td>48a</td>
</tr>
<tr>
<td></td>
<td>b Less allowance for doubtful accounts</td>
<td>48b</td>
</tr>
<tr>
<td>49</td>
<td>Grants receivable</td>
<td>49</td>
</tr>
<tr>
<td>50</td>
<td>Receivables from officers, directors, trustees, and key employees (attach schedule)</td>
<td>50</td>
</tr>
<tr>
<td>51a</td>
<td>Other notes &amp; loans receivable (attach sch)</td>
<td>51a</td>
</tr>
<tr>
<td></td>
<td>b Less allowance for doubtful accounts</td>
<td>51b</td>
</tr>
<tr>
<td>52</td>
<td>Inventories for sale or use</td>
<td>52</td>
</tr>
<tr>
<td>53</td>
<td>Prepaid expenses and deferred charges</td>
<td>53</td>
</tr>
<tr>
<td>54</td>
<td>Investments = securities (attach schedule)</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>b Less accumulated depreciation (attach schedule)</td>
<td>55a</td>
</tr>
<tr>
<td></td>
<td>Investments = land, buildings, &amp; equipment basis</td>
<td>55b</td>
</tr>
<tr>
<td>56</td>
<td>Investments = other (attach schedule)</td>
<td>56</td>
</tr>
<tr>
<td>57a</td>
<td>Land, buildings, and equipment basis</td>
<td>57a</td>
</tr>
<tr>
<td></td>
<td>b Less accumulated depreciation (attach schedule)</td>
<td>57b</td>
</tr>
<tr>
<td>58</td>
<td>Other assets (describe ➤ SEE STATEMENT 6 )</td>
<td>58</td>
</tr>
<tr>
<td>59</td>
<td>Total assets (add lines 45 through 58) must equal line 74</td>
<td>7,243</td>
</tr>
<tr>
<td>60</td>
<td>Accounts payable and accrued expenses</td>
<td>60</td>
</tr>
<tr>
<td>61</td>
<td>Grants payable</td>
<td>61</td>
</tr>
<tr>
<td>62</td>
<td>Deferred revenue</td>
<td>62</td>
</tr>
<tr>
<td>63</td>
<td>Loans from officers, directors, trustees, and key employees (attach schedule)</td>
<td>63</td>
</tr>
<tr>
<td>64a</td>
<td>Tax-exempt bond liabilities (attach schedule)</td>
<td>64a</td>
</tr>
<tr>
<td></td>
<td>b Mortgages and other notes payable (attach schedule)</td>
<td>64b</td>
</tr>
<tr>
<td>65</td>
<td>Other liabilities (describe ➤ SEE STATEMENT 7 )</td>
<td>65</td>
</tr>
<tr>
<td>66</td>
<td>Total liabilities (add lines 60 through 65)</td>
<td>0.66</td>
</tr>
</tbody>
</table>

#### Organizations that follow SFAS 117, check here ➤ and complete lines 67 through 69 and lines 73 and 74

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>67</td>
<td>Unrestricted</td>
<td>7,243</td>
</tr>
<tr>
<td>68</td>
<td>Temporarily restricted</td>
<td>68</td>
</tr>
<tr>
<td>69</td>
<td>Permanently restricted</td>
<td>69</td>
</tr>
</tbody>
</table>

#### Organizations that do not follow SFAS 117, check here ➤ and complete lines 70 through 74

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>70</td>
<td>Capital stock, trust principal, or current funds</td>
<td>70</td>
</tr>
<tr>
<td>71</td>
<td>Paid in or capital surplus, or land, building, and equipment fund</td>
<td>71</td>
</tr>
<tr>
<td>72</td>
<td>Retained earnings, endowment, accumulated income, or other funds</td>
<td>72</td>
</tr>
<tr>
<td>73</td>
<td>Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)</td>
<td>7,243</td>
</tr>
<tr>
<td>74</td>
<td>Total liabilities and net assets/fund balances (add lines 66 and 73)</td>
<td>7,243</td>
</tr>
</tbody>
</table>

---

Schedule A Part I #3

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.
## Statement 1
### Form 990, Part I, Line 9
**Net Income (Loss) from Special Events**

<table>
<thead>
<tr>
<th>Special Events</th>
<th>Gross Receipts</th>
<th>Less Contributions</th>
<th>Gross Revenue</th>
<th>Less Direct Expenses</th>
<th>Net Income (Loss)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cape Crusaders Awards Dinner</td>
<td>50,675</td>
<td>0</td>
<td>50,675</td>
<td>19,047</td>
<td>31,628</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 50,675</strong></td>
<td><strong>$ 0</strong></td>
<td><strong>$ 50,675</strong></td>
<td><strong>$ 19,047</strong></td>
<td><strong>$ 31,628</strong></td>
</tr>
</tbody>
</table>

## Statement 2
### Form 990, Part I, Line 20
**Other Changes in Net Assets or Fund Balances**

- **Deposits in Transit from Prior Yr**: 
  - **Total**: **$ -6,100**

## Statement 3
### Form 990, Part II, Line 43
**Other Expenses**

<table>
<thead>
<tr>
<th></th>
<th>(A) Total</th>
<th>(B) Program Services</th>
<th>(C) Management &amp; General</th>
<th>(D) Fundraising</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising/PR</td>
<td>284</td>
<td>150</td>
<td>97</td>
<td>37</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>728</td>
<td>386</td>
<td>247</td>
<td>95</td>
</tr>
<tr>
<td>Bankcard Fees</td>
<td>873</td>
<td>463</td>
<td>297</td>
<td>113</td>
</tr>
<tr>
<td>Board Expense</td>
<td>20</td>
<td>10</td>
<td>7</td>
<td>3</td>
</tr>
<tr>
<td>Books, Dues, Subscriptions</td>
<td>144</td>
<td>76</td>
<td>49</td>
<td>19</td>
</tr>
<tr>
<td>Community Relations</td>
<td>20</td>
<td>10</td>
<td>7</td>
<td>3</td>
</tr>
<tr>
<td>Data Base/Web Updates</td>
<td>4,687</td>
<td>2,485</td>
<td>1,593</td>
<td>609</td>
</tr>
<tr>
<td>Entertainment</td>
<td>908</td>
<td>481</td>
<td>309</td>
<td>118</td>
</tr>
<tr>
<td>Insurance - DO</td>
<td>590</td>
<td></td>
<td>590</td>
<td></td>
</tr>
<tr>
<td>Insurance - Liability</td>
<td>697</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management Consultant</td>
<td>20,112</td>
<td>10,659</td>
<td>6,838</td>
<td>2,615</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>167</td>
<td>89</td>
<td>56</td>
<td>22</td>
</tr>
<tr>
<td>Payroll Processing</td>
<td>961</td>
<td>509</td>
<td>327</td>
<td>125</td>
</tr>
<tr>
<td>Recruitment</td>
<td>142</td>
<td>75</td>
<td>48</td>
<td>19</td>
</tr>
<tr>
<td>Small Equipment</td>
<td>648</td>
<td>344</td>
<td>220</td>
<td>84</td>
</tr>
<tr>
<td>Taxes, Licenses, Permits</td>
<td>45</td>
<td></td>
<td>45</td>
<td></td>
</tr>
<tr>
<td>Worker Comp Insur</td>
<td>735</td>
<td>390</td>
<td>250</td>
<td>95</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 31,761</td>
<td>$ 16,127</td>
<td>$ 11,677</td>
<td><strong>$ 3,957</strong></td>
</tr>
</tbody>
</table>

## Statement 4
### Form 990, Part III
**Organization's Primary Exempt Purpose**

To ensure the dignity, safety, equality and civil rights of all Lesbian, Gay, Bisexual, Transgendered and Queer Californians.

Schedule A Part I #3
Power of Attorney and Declaration of Representative

PART I

1. Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

- Taxpayer name(s) and address:
  
  EQUALITY CALIFORNIA INSTITUTE - FORMERLY
  CALIF. FOUNDATION FOR PRIDE & EQUALITY
  2370 MARKET STREET, 2ND FLOOR
  SAN FRANCISCO, CA 94114

- Social security number(s):

- Employer identification number:
  
  68-0438008

- Daytime telephone number:
  
  415-581-0005

- Hereby appoint(s) the following representative(s) as attorney(s)-in-fact.

PART II

2. Representative(s) must sign and date this form on page 2, Part II.

- Name and address:
  
  ELLEN ABEL
  5816 MISSION STREET
  SAN FRANCISCO, CA 94112

- CAF No.:
  
  9005-65317R

- Telephone No.:
  
  415-469-9100

- Fax No.:
  
  415-469-9180

- Name and address:

- CAF No.:

- Telephone No.:

- Fax No.:

- Name and address:

- CAF No.:

- Telephone No.:

- Fax No.:

To represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3. Tax matters

- Type of Tax (Income, Employment, Excise, etc.):
  
  EXEMPT

- Tax Form Number (1040, 941, 720, etc.):
  
  990

- Year(s) or Period(s):
  
  2002, 2003, 2004

- Type of Tax (Income, Employment, Excise, etc.):
  
  EXEMPT

- Tax Form Number (1040, 941, 720, etc.):
  
  3115

- Year(s) or Period(s):
  
  2002, 2003, 2004

4. Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF.

5. Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the authority to execute a request for a tax return, or a consent to disclose tax information unless specifically added below, or the power to sign certain returns. See the instructions for Line 5. Acts authorized.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

- Specific additions or deletions:

Note: In general, an unreleased preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub 470, for more information.

Note: The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the separate instructions for more information.

6. Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _________ and list the name of that representative below.

- Name of representative to receive refund check(s):

BAA For Paperwork Reduction and Privacy Act Notice, see the separate instructions.

Form 2848 (Rev 1-2002)
7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2 unless you check one or more of the boxes below.

a. If you want the first representative listed on line 2 to receive the original, and yourself a copy, of such notices or communications, check this box.

b. If you also want the second representative listed to receive a copy of such notices and communications, check this box.

c. If you do not want any notices or communications sent to your representative(s), check this box.

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

[Signature] 11/05/04 [Treasurer]

[Print Name]

Part II. Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the separate instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following.
  - Attorney — a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - Certified Public Accountant — duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - Enrolled Agent — enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - Officer — a bona fide officer of the taxpayer’s organization.
  - Full-Time Employee — a full-time employee of the taxpayer.
  - Family Member — a member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
  - Enrolled Actuary — enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
  - Unenrolled Return Preparer — an unenrolled return preparer under section 10.7(c)(1)(viii) of Treasury Department Circular No. 230.

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

<table>
<thead>
<tr>
<th>Designation — Insert above letter (a - h)</th>
<th>Jurisdiction (state) or Enrollment Card No.</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>b</td>
<td>CA61459E</td>
<td>[Signature]</td>
<td>11/05/04</td>
</tr>
</tbody>
</table>

Form 2848 (Rev 1-2002)
Certificate of Amendment of Articles of Incorporation

The undersigned certify that:

1. They are the president and the treasurer, respectively, of California Foundation for Pride and Equality, a California corporation.

2. Article 1 of the Articles of Incorporation of this corporation is amended to read as follows:
   1. The name of this corporation is Equality California Institute.

3. The foregoing amendment of Articles of Incorporation has been duly approved by the board of directors.

4. The foregoing amendment of Articles of Incorporation has been duly approved by the required vote of the members.

We further declare under penalty of perjury under the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

April 23, 2003

John Duran, President

James Nickoff, Treasurer
Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)
EQUITY CALIFORNIA INSTITUTE

Identification number (see instructions)
68-0438008

Principal business activity code number (see instructions)

Number, street, and room or suite no. If a P.O. box, see the instructions
2370 MARKET STREET, 2ND FLOOR

City or town, state, and ZIP code
SAN FRANCISCO, CA 94114

Tax year of change begins (MM/DD/YYYY)
01/01/2013

Tax year of change ends (MM/DD/YYYY)
12/31/2013

Name of contact person (see instructions)
ELLEN ABEL

Contact person's telephone number
(415) 469-9100

If the applicant is a member of a consolidated group, check this box
☐

If Form 2848, Power of Attorney and Declaration of Representative, is attached, check this box
☐ ☑

Check the box to indicate the applicant.
☐ Individual ☐ Cooperative (Sec 1381)
☐ Corporation ☐ Partnership
☐ Controlled foreign corporation (Sec 957) ☐ S corporation (Sec 816(a))
☐ 10/50 corporation (Sec 904(d)(2)(E)) ☐ Insurance co. (Sec 831)
☐ Qualified personal service corporation (Sec 448(d)(2)) ☐ Other (specify) ☑

Exempt organization. Enter Code section 501(c)(3)

Caution: The applicant must provide the requested information to be eligible for approval of the requested accounting method change. The applicant may be required to provide information specific to the accounting method change such as an attached statement. The applicant must provide all information relevant to the requested accounting method change, even if not specifically requested by the Form 3115.

Part I Information For Automatic Change Request

1. Enter the requested designated accounting method change number from the List of Automatic Accounting Method Changes (see instructions). Enter only one method change number, except as provided for in the instructions. If the requested change is not included in that list, check "Other," and provide a description.

   (a) Change No. 3 ☑
   (b) Other ☐ Description: ☑

2. Is the accounting method change requested one for which the scope limitations of section 402 of Rev. Proc. 2002-9 (or its successor) do not apply?
☐ Yes ☑ No

   If "Yes," go to Part II.

3. Is the tax year of change the final tax year of a trade or business for which the taxpayer would be required to take the entire amount of the section 481(a) adjustment into account in computing taxable income?
☐ Yes ☑ No

   If "Yes," the applicant is not eligible to make the change under automatic change request procedures.

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

Part II Information For All Requests

4a. Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)?
☐ Yes ☑ No

   If you answered "No," go to line 5.

b. Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?
☐ Yes ☑ No

Signature (see instructions)

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

Filer

Signature and date

Preparer (other than filer/applicant)

Signature of individual preparing the application and date

ELLEN ABEL

Name and title (print of type)

Treasurer

ELLEN ABEL, CPA

Name of individual preparing the application (print or type)

ELLEN ABEL, CPA

Name of firm preparing the application

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.
Part II. Information For All Requests (continued)

4c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s) for any tax year under examination (see instructions)?

   Yes  No

d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?

   Yes  No

If "Yes," attach the consent statement from the director.

e Is the request to change the method of accounting being filed under the 90-day or 120-day window period?

   Yes  No

If "Yes," check the box for the applicable window period and attach the required statement (see instructions)

☐ 90 day  ☐ 120 day

f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination:

Name ▶ Telephone number ▶  Tax year(s) ▶

N/A

g Has a copy of this Form 3115 been provided to the examining agent identified on line 4?

Yes  No

5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s) have any Federal income tax return(s) before Appeals and/or a Federal court?

Yes  No

If "Yes," enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, and the tax year(s) before Appeals and/or a Federal court.

Name ▶ Telephone number ▶  Tax year(s) ▶

N/A

b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?

Yes  No

c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)?

Yes  No

If "Yes," attach an explanation

6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, provide each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.

7 If the applicant is an entity (including a limited liability company) treated as a partnership or S corporation for Federal income tax purposes, is it requesting a change from a method of accounting that is an issue under consideration in an examination before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?

Yes  No

If "Yes," the applicant is not eligible to make the change.

8 Is the applicant making a change to which audit protection does not apply (see instructions)?

Yes  No

9a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in accounting method within the past 5 years (including the year of the requested change)?

Yes  No

b If "Yes," attach a description of each change and the year of change for each separate trade or business and whether consent was obtained

c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, include an explanation

ta Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in accounting method, or technical advice?

Yes  No

b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in accounting method, or technical advice), and the specific issue(s) in the request(s)

11 Is the applicant requesting to change its overall method of accounting?

Yes  No

If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of the form

Present method: ☐ Cash  ☐ Accrual  ☐ Hybrid (attach description)

Proposed method: ☐ Cash  ☐ Accrual  ☐ Hybrid (attach description)

12 If the applicant is not changing its overall method of accounting, attach a detailed and complete description for each of the following:

a The item(s) being changed
b The applicant's present method for the item(s) being changed
c The applicant's proposed method for the item(s) being changed
d The applicant's present overall method of accounting (cash, accrual, or hybrid)
Part II  Information For All Requests (continued)

13 Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.

14 Will the proposed method of accounting be used for the applicant's books and records and financial statements?
For insurance companies, see the instructions.

If "No," attach an explanation.

15a Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?

b If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.

16 Does the applicant request a conference of right with the IRS National Office if the IRS proposes an adverse response?

17 If the applicant is changing to or from the cash method of changing its method of accounting under sections 263A, 448, 460, or 471, enter the gross receipts of the 3 tax years preceding the year of change.

<table>
<thead>
<tr>
<th>Year</th>
<th>1st preceding year ended</th>
<th>2nd preceding year ended</th>
<th>3rd preceding year ended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mo</td>
<td>yr</td>
<td>Mo</td>
<td>yr</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

Part III  Information For Advance Consent Request

18 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?

If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.

19 Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. The applicant should include a discussion of any authorities that may be contrary to its use of the proposed method.

20 Attach a copy of all documents related to the proposed change (see instructions).

21 Attach a statement of the applicant's reasons for the proposed change.

22 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?

If "Yes," attach an explanation.

23a Enter the amount of user fee attached to this application (see instructions).

If "No," attach an explanation.

b If the applicant qualifies for a reduced user fee, attach the necessary information or certification required by Rev Proc. 2003-1 (or its successor) (see instructions).

Part IV  Section 481(a) Adjustment

24 Do the procedures for the accounting method change requested require the use of the cut-off method?

If "Yes," do not complete lines 25, 26, and 27 below.

25 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.

26 If the section 481(a) adjustment is an increase to income of less than $25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?

27 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?

If "Yes," attach an explanation.
Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state “None.” Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

<table>
<thead>
<tr>
<th>Amount</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>$76</td>
<td>a</td>
</tr>
<tr>
<td>None</td>
<td>b</td>
</tr>
<tr>
<td>1921</td>
<td>c</td>
</tr>
<tr>
<td>None</td>
<td>d</td>
</tr>
<tr>
<td>None</td>
<td>e</td>
</tr>
<tr>
<td>1,328</td>
<td>f</td>
</tr>
<tr>
<td>1,69</td>
<td>g</td>
</tr>
</tbody>
</table>

h Net section 481(a) adjustment (Combine lines 1a–1g.) $1,69

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? □ Yes □ No

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, explain the differences on a separate sheet.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B—Change in Reporting Advance Payments (see instructions)

1 If the applicant is requesting to defer advance payment for services under Rev. Proc. 71-21, 1971-2 C.B. 549, attach the following information:

a Sample copies of all service agreements used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the service agreement that require the taxpayer to perform services.

b If any parts or materials are provided, explain whether the obligation to provide parts or materials is incidental (of minor or secondary importance) to an agreement providing for the performance of personal services.

c If the change relates to contingent service contracts, explain how the contracts relate to merchandise that is sold, leased, installed, or constructed by the applicant and whether the applicant offers to sell, lease, install, or construct without the service agreement.

d A description of the method the applicant will use to determine the amount of income earned each year on service contracts and why that method clearly reflects income earned and related expenses in each year.

e An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See section 3.11 of Rev. Proc. 71-21.

2 If the applicant is requesting a deferral of advance payments for goods under Regulations section 1.451-5, attach the following information:

a Sample copies of all agreements for goods or items requiring advance payments used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the agreement that require the applicant to provide goods or items.

b A statement providing that the entire advance payment is for goods or items. If not entirely for goods or items, a statement that an amount equal to 95% of the total contract price is properly allocable to the obligation to provide activities described in Regulations section 1.451-5(a)(1)(i) or (ii) (including services as an integral part of those activities)

c An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See Regulations section 1.451-5(b)(1)
Schedule C—Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
   a Valuing inventory (e.g., unit method or dollar-value method).
   b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, etc.).
   c Priced dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
   d Determining the current year cost of goods in the ending inventory (e.g., most recent purchases, earliest acquisitions during the year, average cost of purchases during the year, etc.).

2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.

3 If the proposed change is not requested for all the LIFO inventory, specify the inventory to which the change is and is not applicable.

4 If the proposed change is not requested for all of the LIFO pools, specify the LIFO pool(s) to which the change is applicable.

5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, the applicant should identify which inventory items are valued under each method.

6 If changing to the IPIC method, attach a completed Form 970 and a statement indicating the indexes, tables, and categories the applicant proposes to use.

Part II Change in Pooling Inventories

1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.

2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2).
   a A description of the types of products produced by the applicant. If possible, attach a brochure.
   b A description of the types of processes and raw materials used to produce the products in each proposed pool.
   c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, the applicant should explain the reasons for the separate facilities, indicate the location of each facility, and provide a description of the products each facility produces.
   d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
   e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
   f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
   g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.

3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).

4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).
Part I  Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

1. To the extent not already provided, attach a description of the applicant’s present and proposed methods for reporting income and expenses from long-term contracts. If the applicant is a construction contractor, include a detailed description of its construction activities.

2a. Are the applicant’s contracts long-term contracts as defined in section 460(f)(1) (see instructions)? [ ] Yes [ ] No  
   b. If “Yes,” do all the contracts qualify for the exception under section 460(e)(e) (see instructions)? [ ] Yes [ ] No  
      If line 2b is “No,” attach an explanation

   c. If line 2b is “Yes,” is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? [ ] Yes [ ] No

   d. If line 2c is “No,” is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? [ ] Yes [ ] No
      If line 2d is “Yes,” explain what cost comparison the applicant will use to determine a contract’s completion factor.
      If line 2d is “No,” explain what method the applicant is using and the authority for its use.

3a. Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? [ ] Yes [ ] No  
   b. If “Yes,” explain the applicant’s present and proposed method(s) of accounting for long-term manufacturing contracts.

   c. Describe the applicant’s manufacturing activities, including any required installation of manufactured goods.

4. To determine a contract’s completion factor using the percentage-of-completion method:
   a. Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? [ ] Yes [ ] No
   b. If line 4a is “No,” is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? [ ] Yes [ ] No

5. Attach a statement indicating whether any of the applicant’s contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II  Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

1. Attach a description of the inventory goods being changed.
2. Attach a description of the inventory goods (if any) NOT being changed.
3. If the applicant is subject to section 263A, is its present inventory valuation method in compliance with section 263A (see instructions)? [ ] Yes [ ] No

4a. Check the appropriate boxes below.
   Identification methods:
   Specific identification
   FIFO  
   LIFO  
   Other (attach explanation)

   Valuation methods:
   Cost
   Cost or market, whichever is lower
   Retail cost  
   Retail, lower of cost or market
   Other (attach explanation)  

5. If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
   a. Copies of Form(s) 970 filed to adopt or expand the use of the method.
   b. Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
   c. Only for applicants requesting an automatic change. Attach the statement required by section 10.01(4) of the Appendix of Rev. Proc. 2002-9 (or its successor).
Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions).)

Section A—Allocation and Capitalization Methods
Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

1. The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
2. The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
3. The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required To Be Allocated (Check the appropriate boxes in Section B showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.)

<table>
<thead>
<tr>
<th>Direct material</th>
<th>Present method</th>
<th>Proposed method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct labor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect labor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Officers’ compensation (not including selling activities)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension and other related costs</td>
<td></td>
<td></td>
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<tr>
<td>Employee benefits</td>
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<tr>
<td>Indirect materials and supplies</td>
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<tr>
<td>Purchasing costs</td>
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<tr>
<td>Handling, processing, assembly, and repackaging costs</td>
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<tr>
<td>Offsite storage and warehousing costs</td>
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<td></td>
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<tr>
<td>Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle</td>
<td></td>
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<tr>
<td>Depletion</td>
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<tr>
<td>Rent</td>
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<tr>
<td>Taxes other than state, local, and foreign income taxes</td>
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<tr>
<td>Insurance</td>
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<tr>
<td>Utilities</td>
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<tr>
<td>Maintenance and repairs that relate to a production, resale, or long-term contract activity</td>
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<tr>
<td>Engineering and design costs (not including section 174 research and experimental expenses)</td>
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<tr>
<td>Rework labor, scrap, and spoilage</td>
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<tr>
<td>Tools and equipment</td>
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<tr>
<td>Quality control and inspection</td>
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<tr>
<td>Bidding expenses incurred in the solicitation of contracts awarded to the applicant</td>
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<tr>
<td>Licensing and franchise costs</td>
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<tr>
<td>Capitalizable service costs (including mixed service costs)</td>
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<tr>
<td>Administrative costs (not including any costs of selling or any return on capital)</td>
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<tr>
<td>Research and experimental expenses attributable to long-term contracts</td>
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<tr>
<td>Interest</td>
<td></td>
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<tr>
<td>Other costs (Attach a list of these costs)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Part III Method of Cost Allocation (see instructions) (continued)

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

<table>
<thead>
<tr>
<th></th>
<th>Present method</th>
<th>Proposed method</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Marketing, selling, advertising, and distribution expenses</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Research and experimental expenses not included on line 28 above.</td>
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<tr>
<td>3</td>
<td>Bidding expenses not included on line 22 above</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>General and administrative costs not included in Section B above</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Income taxes</td>
<td></td>
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<tr>
<td>6</td>
<td>Cost of strikes</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Warranty and product liability costs</td>
<td></td>
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<tr>
<td>8</td>
<td>Section 179 costs</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>On-site storage</td>
<td></td>
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<tr>
<td>10</td>
<td>Depreciation, amortization, and cost recovery allowance not included on line 11 above</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Other costs (Attach a list of these costs.)</td>
<td></td>
</tr>
</tbody>
</table>

Schedule E—Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the List of Automatic Accounting Method Changes in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1401L, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

1. Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? □ Yes □ No
   If “Yes,” the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(ii).

2. Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? □ Yes □ No
   If “Yes,” enter the applicable section ▶

3. Has a depreciation or amortization election been made for the property (e.g., the election under section 168(g)(1))? □ Yes □ No
   If “Yes,” state the election made ▶

4a. To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property’s use in the applicant’s trade or business or income-producing activity.

   b. If the property is residential rental property, did the applicant live in the property before renting it? □ Yes □ No
   c. Is the property public utility property? □ Yes □ No

5. To the extent not already provided in the applicant’s description of its present method, explain how the property is treated under the applicant’s present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).

6. If the property is not currently treated as depreciable or amortizable property, provide the facts supporting the proposed change to depreciate or amortize the property.

7. If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information under both the present (if applicable) and proposed methods:
   a. The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
   b. The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
   c. The facts to support the asset class for the proposed method.
   d. The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(11))
   e. The useful life, recovery period, or amortization period of the property.
   f. The applicable convention of the property.
FORM 3115 PART II NO.13 - THE APPLICANT IS AN EXEMPT ORGANIZATION UNDER 501(c)(3).

FORM 3115 SCHEDULE A PART I NO. 1

BREAKDOWN OF AMOUNTS OF LINE 1a THROUGH 1g

1a PLEDGES RECEIVABLE $ 76
1d PREPAID EXPENSES - INSURANCE 1,921
1g ACCOUNTS PAYABLE 1,828

FORM 3115 SCHEDULE A PART I NO. 3

FOR THE YEAR ENDED DECEMBER 31, 2002 THE ACCRUAL METHOD OF ACCOUNTING WAS USED FOR PREPARING THE BALANCE SHEET. A COPY OF THE 2002 FORM 990 PAGES 1, 2 AND 3 ARE INCLUDED WITH THIS APPLICATION.
Form 8868
Application for Extension of Time to File an
Exempt Organization Return

Format
(December 2000)

File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box.
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Information about Automatic 3-Month Extension — Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only.

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Name of Exempt Organization: Equality California Institute

City, town or post office: San Francisco, CA

Number, street, and room or suite number: 2370 Market Street and Pier

State: CA

ZIP code: 94114

Employer Identification number: 68-0438008

Check type of return to be filed (file a separate application for each return)

- [X] Form 990
- [ ] Form 990-BL
- [ ] Form 990-T (corporation)
- [ ] Form 990-T (Section 401(a) or 408(a) trust)
- [ ] Form 990-T (trust other than above)
- [ ] Form 1041-A
- [ ] Form 1041-A
- [ ] Form 4720
- [ ] Form 5227
- [ ] Form 6069
- [ ] Form 8870

- If the organization does not have an office or place of business in the United States, check this box.
- If this is 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 EINs of all members.

If this extension will cover:

1. I request an automatic 3-month (6-month, for 990-T corporation) extension of time until Aug 16, 2004.

   - [X] calendar year 2003 or
   - [ ] tax year beginning ________, 20______ and ending ________, 20______

2. If this tax year is for less than 12 months, check reason.
   - [ ] Initial return
   - [ ] Final return
   - [ ] Change in accounting period

3a. If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions

   $ 0

   b. If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made.

   Include any prior year overpayment allowed as a credit

   $ 0

   c. Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions

   $ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to execute this form.

Signature: 

Title: CPA

Date: 5/13/04

BAA: For Paperwork Reduction Act Notice, see instructions.

Form 8868 (12-2000)
**Form 8868 (12-2000)**

**Part II: Additional (not automatic) 3-Month Extension of Time – Must File Original and One Copy.**

**Name of Exempt Organization**

Equality California Institute

2370 Market St

San Francisco, CA 94114

**Employer identification number**

68-6438008

**Stop: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

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 organizations four digit Group Exemption Number (GEN) ______________ if this is for the whole group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until _______ 2004.

5 For calendar year 2003, or other tax year beginning _______ 20 _______ and ending _______ 20 _______.

6 If this tax year is for less than 12 months, check reason:

[ ] Initial return

[ ] Final return

[ ] Change in accounting period

7 State in detail why you need the extension. All of the information required to file a complete and accurate tax return is not yet available.

8a If this application is for Form 990-B, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits.

$ 0

8b If this application is for Form 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 and any amount paid previously with Form 8868.

$ 0

8c Balance due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

$ 0

**Signature and Verification**

Signature [Signature]

cPA Title Date 8/13/04

**Notice to Applicant – To be Completed by the IRS**

We have approved this application Please attach this form to the organization’s return.

We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization’s return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return Please attach this form to the organization’s return.

We have not approved this application. After considering the reasons stated in item 7, we cannot grant you time to file. We are not granting a 10-day grace period.

We cannot consider this application because it was filed after the due date of the return for which an extension was granted.

Other

By

**Alternate Mailing Address – Enter the address if you want the copy of this application for an additional 3-month extension address different than the one entered above.**

Name [Signature]

Ellen Abel, CPA

5816 Mission ST

San Francisco, CA 94112

**Form 8868 (Rev 12-2000)**