

# Return of Organization Exempt From Income Tax

# 2014

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.
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2014 calendar year, or tax year beginning**, 2014, **and ending**

|  |  |   |
|--|--|---|
| <b>B</b> Check if applicable:                    | <b>C</b> Name of organization <u>The Oakland Institute</u>   | <b>D</b> Employer identification number   |
| <input type="checkbox"/> Address change          | Doing business as  | 42-1626352  |
| <input type="checkbox"/> Name change             | Number and street (or P.O. box if mail is not delivered to street address) Room/suite  | <b>E</b> Telephone number   |
| <input type="checkbox"/> Initial return          | <u>PO Box 18978</u>  | (510) 474-5251  |
| <input type="checkbox"/> Final return/terminated | City or town, state or province, country, and ZIP or foreign postal code   | <b>G</b> Gross receipts \$ <u>383,898.</u>  |
| <input type="checkbox"/> Amended return          | <u>Oakland</u> CA <u>94619</u>   | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                          |
| <input type="checkbox"/> Application pending     | <b>F</b> Name and address of principal officer:  | <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If 'No,' attach a list. (see instructions) |
|  | <u>Anuradha Mittal 4173 MacArthur Boulevard Oakland CA 94619</u>   | <b>H(c)</b> Group exemption number ▶  |
| <b>I</b> Tax-exempt status                       | <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 |   |
| <b>J</b> Website: ▶                              | <u>www.oaklandinstitute.org</u>  |   |
| <b>K</b> Form of organization:                   | <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶               | <b>L</b> Year of formation: <u>2010</u> <b>M</b> State of legal domicile: <u>CA</u>   |

**Part I Summary**

|                                    |   |  |  |                     |
|------------------------------------|---|--|--|---------------------|
| <b>Activities &amp; Governance</b> | <b>1</b>  | Briefly describe the organization's mission or most significant activities: <u>The Oakland Institute (OI) is an independent policy think tank working to increase public participation and fair debate on critical social, economic, and environmental issues.</u> |  |                     |
|                                    | <b>2</b>  | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.  |  |                     |
|                                    | <b>3</b>  | Number of voting members of the governing body (Part VI, line 1a) . . . . .  | <b>3</b>   | 8                   |
|                                    | <b>4</b>  | Number of independent voting members of the governing body (Part VI, line 1b) . . . . .  | <b>4</b>   | 7                   |
|                                    | <b>5</b>  | Total number of individuals employed in calendar year 2014 (Part V, line 2a) . . . . .   | <b>5</b>   | 3                   |
|                                    | <b>6</b>  | Total number of volunteers (estimate if necessary) . . . . .   | <b>6</b>   | 8                   |
|                                    | <b>7a</b>   | Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .   | <b>7a</b>  | 0.                  |
|                                    | <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .             | <b>7b</b>  | 0.   |                     |
| <b>Revenue</b>                     | <b>8</b>  | Contributions and grants (Part VIII, line 1h) . . . . .  | <b>Prior Year</b>  | <b>Current Year</b> |
|                                    | <b>9</b>  | Program service revenue (Part VIII, line 2g) . . . . .   | 369,434.   | 383,862.            |
|                                    | <b>10</b>   | Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .  | 1,500.   |                     |
|                                    | <b>11</b>   | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .   | 31.  | 36.                 |
|                                    | <b>12</b>   | Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .   | 370,965.   | 383,898.            |
|                                    | <b>Expenses</b>   | <b>13</b>  | Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . . |                     |
| <b>14</b>                          |   | Benefits paid to or for members (Part IX, column (A), line 4) . . . . .  |  |                     |
| <b>15</b>                          |   | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .  | 145,597.   | 161,507.            |
| <b>16a</b>                         |   | Professional fundraising fees (Part IX, column (A), line 11e) . . . . .  |  |                     |
| <b>b</b>                           |   | Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>23,969.</u>   |  |                     |
| <b>17</b>                          |   | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e). . . . .  | 136,784.   | 156,840.            |
|                                    | <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . . | 282,381.   | 318,347.   |                     |
|                                    | <b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .                      | 88,584.  | 65,551.  |                     |
| <b>Net Assets or Fund Balances</b> | <b>20</b>   | Total assets (Part X, line 16) . . . . .   | <b>Beginning of Current Year</b>   | <b>End of Year</b>  |
|                                    | <b>21</b>   | Total liabilities (Part X, line 26) . . . . .  | 471,523.   | 535,592.            |
|                                    | <b>22</b>   | Net assets or fund balances. Subtract line 21 from line 20 . . . . .   | 6,056.   | 4,577.              |
|                                    |   |  | 465,467.   | 531,015.            |

**Part II Signature Block**

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

|                               |   |                                |                          |   |                  |
|-------------------------------|---|--------------------------------|--------------------------|---|------------------|
| <b>Sign Here</b>              | Signature of officer  | Date                           |                          |   |                  |
|                               | <u>Anuradha Mittal</u><br>Type or print name and title.                                   | Executive Director             |                          |   |                  |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name  | Preparer's signature           | Date                     | Check <input type="checkbox"/> if self-employed | PTIN             |
|                               | <u>Rubian Moss</u>  | <u>Rubian Moss</u>             | <u>09/07/15</u>          |   | <u>P00576237</u> |
|                               | Firm's name ▶ <u>Rubian Moss, CPA</u>   |                                |                          |   |                  |
|                               | Firm's address ▶ <u>1901 Olympic Boulevard, Suite 200</u><br><u>Walnut Creek CA 94596</u> | Firm's EIN ▶ <u>94-3359608</u> | Phone no. (925) 482-2626 |   |                  |

May the IRS discuss this return with the preparer shown above? (see instructions) . . . . .  **Yes**  **No**

Part 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:

The Oakland Institute (OI) is an independent policy think tank working to increase public participation and fair debate on critical social, economic, and environmental issues.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4 a (Code: ) (Expenses \$ 255,709. including grants of \$ 0. ) (Revenue \$ 0. ) See statement.

4 b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4 c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4 d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4 e Total program service expenses 255,709.

**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 . . . . .   | X   |    |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .   | X   |    |
| 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 . . . . .  |     | X  |
| 4 <b>Section 501(c)(3) organizations.</b> 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 . . . . .   |     | X  |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III . . . . .   |     | X  |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I . . . . .  |     | X  |
| 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 . . . . .  |     | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III . . . . .   |     | 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 . . . . .            |     | X  |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V . . . . .   |     | X  |
| 11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.  |     |    |
| a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI . . . . .  | X   |    |
| 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 . . . . .   |     | 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 . . . . .   |     | X  |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX . . . . .  |     | X  |
| e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X . . . . .   |     | X  |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X . . . . .  |     | X  |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII . . . . .   |     | 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 . . . . .   |     | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E . . . . .  |     | X  |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .   |     | X  |
| 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 . . . . . |     | X  |
| 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 . . . . .   |     | X  |
| 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 . . . . .   |     | X  |
| 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) . . . . .  |     | 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 . . . . .   |     | X  |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III . . . . .   |     | X  |
| 20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H . . . . .   |     | X  |
| b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .  |     |    |

**Part IV Checklist of Required Schedules (continued)**

|  | Yes | No |
|--|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II . . . . .</i>   |     | X  |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III . . . . .</i>   |     | X  |
| <b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J . . . . .</i>  |     | X  |
| <b>24 a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a . . . . .</i>                          |     | X  |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .   |     |    |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .  |     |    |
| <b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? . . . . .   |     |    |
| <b>25 a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I . . . . .</i>   |     | X  |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I . . . . .</i>  |     | X  |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II . . . . .</i>                                 |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III . . . . .</i> |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV . . . . .</i>  |     | X  |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV . . . . .</i>   |     | X  |
| <b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV . . . . .</i>   |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M . . . . .</i>  |     | X  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M . . . . .</i>  |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I . . . . .</i>  |     | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II . . . . .</i>  |     | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I . . . . .</i>  |     | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>  |     | X  |
| <b>35 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .  |     | X  |
| <b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2 . . . . .</i>  |     |    |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2 . . . . .</i>   |     | X  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI . . . . .</i>   |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?<br><b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .   | X   |    |

BAA

Form 990 (2014)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

|  |   | Yes | No |
|--|---|-----|----|
| <b>1 a</b>   | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . . <b>1 a</b>   11  |     |    |
| <b>b</b>   | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . . <b>1 b</b>   0  |     |    |
| <b>1 c</b>   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . . <b>1 c</b>   |     |    |
| <b>2 a</b>   | 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 . . . . . <b>2 a</b>   3  |     |    |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>2 b</b>   X   | X   |    |
| <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) |   |     |    |
| <b>3 a</b>   | Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . <b>3 a</b>  |     | X  |
| <b>3 b</b>   | If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O . . . . . <b>3 b</b>   |     |    |
| <b>4 a</b>   | 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)? . . . . . <b>4 a</b> |     | X  |
| <b>b</b>   | If 'Yes,' enter the name of the foreign country:<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts. (FBAR)   |     |    |
| <b>5 a</b>   | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . <b>5 a</b>  |     | X  |
| <b>5 b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . <b>5 b</b>   |     | X  |
| <b>5 c</b>   | If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . . <b>5 c</b>   |     |    |
| <b>6 a</b>   | 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? . . . . . <b>6 a</b>                                    |     | X  |
| <b>6 b</b>   | If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <b>6 b</b>  |     |    |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>  |     |    |
| <b>7 a</b>   | 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? . . . . . <b>7 a</b>  |     | X  |
| <b>7 b</b>   | If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . <b>7 b</b>  |     |    |
| <b>7 c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . <b>7 c</b>   |     | X  |
| <b>7 d</b>   | If 'Yes,' indicate the number of Forms 8282 filed during the year . . . . . <b>7 d</b>  |     |    |
| <b>7 e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <b>7 e</b>  |     | X  |
| <b>7 f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <b>7 f</b>   |     | X  |
| <b>7 g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <b>7 g</b>   |     |    |
| <b>7 h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . <b>7 h</b>   |     |    |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . . <b>8</b>   |     |    |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>  |     |    |
| <b>9 a</b>   | Did the sponsoring organization make any taxable distributions under section 4966? . . . . . <b>9 a</b>   |     |    |
| <b>9 b</b>   | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . <b>9 b</b>  |     |    |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:  |     |    |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12. . . . . <b>10 a</b>   |     |    |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . . <b>10 b</b>   |     |    |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:   |     |    |
| <b>a</b>   | Gross income from members or shareholders. . . . . <b>11 a</b>  |     |    |
| <b>b</b>   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>11 b</b>  |     |    |
| <b>12 a</b>  | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . . <b>12 a</b>   |     |    |
| <b>b</b>   | If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year . . . . . <b>12 b</b>   |     |    |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>   |     |    |
| <b>a</b>   | Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>13 a</b>  |     |    |
| <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.         |   |     |    |
| <b>b</b>   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . . <b>13 b</b>   |     |    |
| <b>c</b>   | Enter the amount of reserves on hand . . . . . <b>13 c</b>  |     |    |
| <b>14 a</b>  | Did the organization receive any payments for indoor tanning services during the tax year? . . . . . <b>14 a</b>  |     | X  |
| <b>b</b>   | If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O . . . . . <b>14 b</b>   |     |    |

**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 in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

|            |   | Yes                                 | No                                  |
|------------|---|-------------------------------------|-------------------------------------|
| <b>1 a</b> | Enter the number of voting members of the governing body at the end of the tax year . . . . . <b>1 a</b> 8<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. |                                     |                                     |
| <b>b</b>   | Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1 b</b> 7   |                                     |                                     |
| <b>2</b>   | 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? . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>3</b>   | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>4</b>   | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>5</b>   | Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>6</b>   | Did the organization have members or stockholders? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>7 a</b> | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>b</b>   | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>8</b>   | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |                                     |                                     |
| <b>a</b>   | The governing body? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>b</b>   | Each committee with authority to act on behalf of the governing body? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>9</b>   | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|             |  | Yes                                 | No                                  |
|-------------|--|-------------------------------------|-------------------------------------|
| <b>10 a</b> | Did the organization have local chapters, branches, or affiliates? . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>b</b>    | If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .   | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>11 a</b> | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>b</b>    | Describe in Schedule O the process, if any, used by the organization to review this Form 990.  |                                     |                                     |
| <b>12 a</b> | Did the organization have a written conflict of interest policy? If 'No,' go to line 13 . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>b</b>    | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>c</b>    | Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>13</b>   | Did the organization have a written whistleblower policy? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>14</b>   | Did the organization have a written document retention and destruction policy? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>15</b>   | 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?   |                                     |                                     |
| <b>a</b>    | The organization's CEO, Executive Director, or top management official . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>b</b>    | Other officers or key employees of the organization . . . . .<br>If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>16 a</b> | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>b</b>    | If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | <input type="checkbox"/>            | <input type="checkbox"/>            |

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ California
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶  
 The Oakland Institute 4173 MacArthur Boulevard #9 Oakland CA 94619 (510) 474-5251

**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**

**1 a** 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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and Title                     | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
|   |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former  |  |   |   |
| (1) Carolyn Purcell<br>Chair              | 1.00   | X   |                       | X       |              |                              |         | 0.   | 0.  | 0.  |
| (2) Atul Sharan<br>Secretary              | 1.00   | X   |                       | X       |              |                              |         | 0.   | 0.  | 0.  |
| (3) Tania Rose<br>Treasurer               | 1.00   | X   |                       | X       |              |                              |         | 0.   | 0.  | 0.  |
| (4) Tony Clarke<br>Director               | 1.00   | X   |                       |         |              |                              |         | 0.   | 0.  | 0.  |
| (5) Elsadig Elsheikh<br>Director          | 1.00   | X   |                       |         |              |                              |         | 0.   | 0.  | 0.  |
| (6) Jeff Furman<br>Director               | 1.00   | X   |                       |         |              |                              |         | 0.   | 0.  | 0.  |
| (7) Carol Johnson<br>Director             | 1.00   | X   |                       |         |              |                              |         | 0.   | 0.  | 0.  |
| (8) Anuradha Mittal<br>Executive Director | 40.00  |   |                       | X       |              |                              | 67,917. | 0.   | 0.  | 0.  |
| (9)                                       |  |   |                       |         |              |                              |         |  |   |   |
| (10)                                      |  |   |                       |         |              |                              |         |  |   |   |
| (11)                                      |  |   |                       |         |              |                              |         |  |   |   |
| (12)                                      |  |   |                       |         |              |                              |         |  |   |   |
| (13)                                      |  |   |                       |         |              |                              |         |  |   |   |
| (14)                                      |  |   |                       |         |              |                              |         |  |   |   |

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--|---|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee |  |   |   |
| (15) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (16) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (17) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (18) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (19) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (20) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (21) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (22) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (23) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (24) -----   | -----  |   |                       |         |              |                              |  |   |   |
| (25) -----   | -----  |   |                       |         |              |                              |  |   |   |
| <b>1 b Sub-total</b> . . . . .   |  |   |                       |         |              |                              | 67,917.  | 0.  | 0.  |
| <b>c Total from continuation sheets to Part VII, Section A</b> . . . . .   |  |   |                       |         |              |                              |  |   |   |
| <b>d Total (add lines 1b and 1c)</b> . . . . .   |  |   |                       |         |              |                              | 67,917.  | 0.  | 0.  |
| <b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ |  |   |                       |         |              |                              |  |   | 0   |

|   | Yes | No |
|---|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i> . . . . .                                      | 3   | X  |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual</i> . . . . . | 4   | X  |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i> . . . . .                      | 5   | X  |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶



**Part VIII Statement of Revenue**

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

|  |   | (A)<br>Total revenue   | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |     |
|--|---|--|--|---|--|-----|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b>                | <b>1 a</b> Federated campaigns . . . . .  | <b>1 a</b>   |  |   |  |     |
|  | <b>b</b> Membership dues . . . . .  | <b>1 b</b>   |  |   |  |     |
|  | <b>c</b> Fundraising events . . . . .   | <b>1 c</b>   |  |   |  |     |
|  | <b>d</b> Related organizations . . . . .  | <b>1 d</b>   |  |   |  |     |
|  | <b>e</b> Government grants (contributions) . .  | <b>1 e</b>   |  |   |  |     |
|  | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above . .  | <b>1 f</b> 383,862.  |  |   |  |     |
|  | <b>g</b> Noncash contributions included in lines 1a-1f: \$  |  |  |   |  |     |
|  | <b>h Total.</b> Add lines 1a-1f . . . . . ▶   |  | 383,862.   |   |  |     |
| <b>Program Service Revenue</b>   | <b>2 a</b> Business Code  |  |  |   |  |     |
|  | <b>b</b> -----  |  |  |   |  |     |
|  | <b>c</b> -----  |  |  |   |  |     |
|  | <b>d</b> -----  |  |  |   |  |     |
|  | <b>e</b> -----  |  |  |   |  |     |
|  | <b>f</b> All other program service revenue . . .  |  |  |   |  |     |
|  | <b>g Total.</b> Add lines 2a-2f . . . . . ▶   |  |  |   |  |     |
| <b>Other Revenue</b>   | <b>3</b> Investment income (including dividends, interest and<br>other similar amounts) . . . . . ▶   |  | 36.  | 0.                                      | 0.   | 36. |
|  | <b>4</b> Income from investment of tax-exempt bond proceeds . . ▶   |  |  |   |  |     |
|  | <b>5</b> Royalties . . . . . ▶  |  |  |   |  |     |
|  | <b>6 a</b> Gross rents . . . . .  | (i) Real   |  |   |  |     |
|  |   | (ii) Personal  |  |   |  |     |
|  |   | <b>b</b> Less: rental expenses                                 |  |   |  |     |
|  |   | <b>c</b> Rental income or (loss) . .                           |  |   |  |     |
|  | <b>d</b> Net rental income or (loss) . . . . . ▶  |  |  |   |  |     |
|  | <b>7 a</b> Gross amount from sales of<br>assets other than inventory  | (i) Securities   |  |   |  |     |
|  |   | (ii) Other   |  |   |  |     |
|  |   | <b>b</b> Less: cost or other basis<br>and sales expenses . . . |  |   |  |     |
|  |   | <b>c</b> Gain or (loss) . . . . .                              |  |   |  |     |
|  | <b>d</b> Net gain or (loss) . . . . . ▶   |  |  |   |  |     |
|  | <b>8 a</b> Gross income from fundraising events<br>(not including . . \$ _____<br>of contributions reported on line 1c).<br>See Part IV, line 18. . . . . | <b>a</b>   |  |   |  |     |
|  |   | <b>b</b> Less: direct expenses . . . . .                       | <b>b</b>   |   |  |     |
| <b>c</b> Net income or (loss) from fundraising events . . . . . ▶                |   |  |  |   |  |     |
| <b>9 a</b> Gross income from gaming activities.<br>See Part IV, line 19. . . . . | <b>a</b>  |  |  |   |  |     |
|  | <b>b</b> Less: direct expenses . . . . .  | <b>b</b>   |  |   |  |     |
|  | <b>c</b> Net income or (loss) from gaming activities . . . . . ▶  |  |  |   |  |     |
| <b>10 a</b> Gross sales of inventory, less returns<br>and allowances . . . . .   | <b>a</b>  |  |  |   |  |     |
|  | <b>b</b> Less: cost of goods sold . . . . .   | <b>b</b>   |  |   |  |     |
|  | <b>c</b> Net income or (loss) from sales of inventory . . . . . ▶   |  |  |   |  |     |
| <b>11 a</b> Miscellaneous Revenue  |   | <b>Business Code</b>   |  |   |  |     |
| <b>b</b> -----   |   |  |  |   |  |     |
| <b>c</b> -----   |   |  |  |   |  |     |
| <b>d</b> All other revenue . . . . .   |   |  |  |   |  |     |
| <b>e Total.</b> Add lines 11a-11d . . . . . ▶                                    |   |  |  |   |  |     |
| <b>12 Total revenue.</b> See instructions . . . . . ▶                            |   | 383,898.   | 0.   | 0.                                      | 36.  |     |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>   | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|------------------------------|--|---|------------------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .  |                              |  |   |                                    |
| 2 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 . . . . .  |                              |  |   |                                    |
| 4 Benefits paid to or for members . . . . .   |                              |  |   |                                    |
| 5 Compensation of current officers, directors, trustees, and key employees . . . . .  | 67,917.                      | 54,333.                                | 6,792.  | 6,792.                             |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). . . . .  |                              |  |   |                                    |
| 7 Other salaries and wages . . . . .  | 60,729.                      | 40,355.                                | 13,583.                                       | 6,791.                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .  |                              |  |   |                                    |
| 9 Other employee benefits . . . . .   | 22,112.                      | 17,735.                                | 2,660.  | 1,717.                             |
| 10 Payroll taxes . . . . .  | 10,749.                      | 8,599.                                 | 1,290.  | 860.                               |
| 11 Fees for services (non-employees):   |                              |  |   |                                    |
| a Management . . . . .  |                              |  |   |                                    |
| b Legal . . . . .   | 2,500.                       | 2,500.                                 | 0.  | 0.                                 |
| c Accounting . . . . .  | 3,690.                       | 0.                                     | 3,690.  | 0.                                 |
| d Lobbying . . . . .  |                              |  |   |                                    |
| e Professional fundraising services. See Part IV, line 17 . . . . .   |                              |  |   |                                    |
| f Investment management fees . . . . .  |                              |  |   |                                    |
| g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .  | 61,141.                      | 58,581.                                | 377.  | 2,183.                             |
| 12 Advertising and promotion . . . . .  | 1,800.                       | 640.                                   | 96.   | 1,064.                             |
| 13 Office expenses . . . . .  | 17,799.                      | 14,746.                                | 1,449.  | 1,604.                             |
| 14 Information technology . . . . .   | 14,244.                      | 11,645.                                | 1,559.  | 1,040.                             |
| 15 Royalties . . . . .  |                              |  |   |                                    |
| 16 Occupancy . . . . .  | 20,853.                      | 16,923.                                | 2,358.  | 1,572.                             |
| 17 Travel . . . . .   | 28,774.                      | 26,465.                                | 2,139.  | 170.                               |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .   |                              |  |   |                                    |
| 19 Conferences, conventions, and meetings . . . . .   | 3,836.                       | 2,728.                                 | 978.  | 130.                               |
| 20 Interest . . . . .   |                              |  |   |                                    |
| 21 Payments to affiliates . . . . .   |                              |  |   |                                    |
| 22 Depreciation, depletion, and amortization . . . . .  | 38.                          | 30.                                    | 5.  | 3.                                 |
| 23 Insurance . . . . .  | 2,165.                       | 429.                                   | 1,693.  | 43.                                |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) . . . . .  |                              |  |   |                                    |
| a -----   |                              |  |   |                                    |
| b -----   |                              |  |   |                                    |
| c -----   |                              |  |   |                                    |
| d -----   |                              |  |   |                                    |
| e All other expenses . . . . .  |                              |  |   |                                    |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24e. . . . .   | 318,347.                     | 255,709.                               | 38,669.                                       | 23,969.                            |
| 26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). . . . . |                              |  |   |                                    |

**Part X Balance Sheet**

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

|                                    |  | (A)<br>Beginning of year  |            | (B)<br>End of year |          |
|------------------------------------|--|---|------------|--------------------|----------|
| <b>Assets</b>                      | 1  | Cash — non-interest-bearing . . . . .   | 23,062.    | 1                  | 139,357. |
|                                    | 2  | Savings and temporary cash investments . . . . .  | 360,483.   | 2                  | 370,519. |
|                                    | 3  | Pledges and grants receivable, net . . . . .  | 72,940.    | 3                  | 18,867.  |
|                                    | 4  | Accounts receivable, net . . . . .  |            | 4                  |          |
|                                    | 5  | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .   |            | 5                  |          |
|                                    | 6  | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . . |            | 6                  |          |
|                                    | 7  | Notes and loans receivable, net . . . . .   |            | 7                  |          |
|                                    | 8  | Inventories for sale or use . . . . .   |            | 8                  |          |
|                                    | 9  | Prepaid expenses and deferred charges . . . . .   | 14,138.    | 9                  | 5,987.   |
|                                    | 10a  | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .   | 10a 2,155. |                    |          |
|                                    | b  | Less: accumulated depreciation . . . . .  | 10b 1,293. | 900.               | 10c 862. |
|                                    | 11   | Investments — publicly traded securities . . . . .  |            | 11                 |          |
|                                    | 12   | Investments — other securities. See Part IV, line 11 . . . . .  |            | 12                 |          |
|                                    | 13   | Investments — program-related. See Part IV, line 11 . . . . .   |            | 13                 |          |
|                                    | 14   | Intangible assets . . . . .   |            | 14                 |          |
|                                    | 15   | Other assets. See Part IV, line 11 . . . . .  |            | 15                 |          |
| 16                                 | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .   | 471,523.  | 16         | 535,592.           |          |
| <b>Liabilities</b>                 | 17   | Accounts payable and accrued expenses . . . . .   | 6,056.     | 17                 | 4,577.   |
|                                    | 18   | Grants payable . . . . .  |            | 18                 |          |
|                                    | 19   | Deferred revenue . . . . .  |            | 19                 |          |
|                                    | 20   | Tax-exempt bond liabilities . . . . .   |            | 20                 |          |
|                                    | 21   | Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .   |            | 21                 |          |
|                                    | 22   | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .  |            | 22                 |          |
|                                    | 23   | Secured mortgages and notes payable to unrelated third parties . . . . .  |            | 23                 |          |
|                                    | 24   | Unsecured notes and loans payable to unrelated third parties . . . . .  |            | 24                 |          |
|                                    | 25   | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .   |            | 25                 |          |
|                                    | 26   | <b>Total liabilities.</b> Add lines 17 through 25 . . . . .   | 6,056.     | 26                 | 4,577.   |
| <b>Net Assets or Fund Balances</b> | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> |   |            |                    |          |
|                                    | 27   | Unrestricted net assets . . . . .   | 465,467.   | 27                 | 531,015. |
|                                    | 28   | Temporarily restricted net assets . . . . .   |            | 28                 |          |
|                                    | 29   | Permanently restricted net assets . . . . .   |            | 29                 |          |
|                                    | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>                          |   |            |                    |          |
|                                    | 30   | Capital stock or trust principal, or current funds . . . . .  |            | 30                 |          |
|                                    | 31   | Paid-in or capital surplus, or land, building, or equipment fund . . . . .  |            | 31                 |          |
|                                    | 32   | Retained earnings, endowment, accumulated income, or other funds . . . . .  |            | 32                 |          |
| 33                                 | <b>Total net assets or fund balances.</b> . . . . .  | 465,467.  | 33         | 531,015.           |          |
| 34                                 | <b>Total liabilities and net assets/fund balances</b> . . . . .  | 471,523.  | 34         | 535,592.           |          |

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Form 990 (2014)

**Part XI Reconciliation of Net Assets**

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

|           |  |           |          |
|-----------|--|-----------|----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 383,898. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 318,347. |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 65,551.  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | <b>4</b>  | 465,467. |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  |          |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |          |
| <b>7</b>  | Investment expenses  | <b>7</b>  |          |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |          |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>9</b>  |          |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 531,018. |

**Part XII Financial Statements and Reporting**

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

|   |  | Yes | No |
|---|--|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____   |     |    |
| If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.   |  |     |    |
| <b>2 a</b>  | Were the organization's financial statements compiled or reviewed by an independent accountant?  |     | X  |
| 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: |  |     |    |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 |  |     |    |
| <b>2 b</b>  | Were the organization's financial statements audited by an independent accountant?   |     | X  |
| 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:              |  |     |    |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 |  |     |    |
| <b>2 c</b>  | If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? |     |    |
| If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.   |  |     |    |
| <b>3 a</b>  | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?   |     | X  |
| <b>3 b</b>  | If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits     |     |    |

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Form 990 (2014)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

|  |   |
|--|---|
| Name of the organization<br><b>The Oakland Institute</b> | Employer identification number<br><b>42-1626352</b> |
|--|---|

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total  |
|---|----------|----------|----------|----------|----------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.') . . . . .  | 103,607. | 397,717. | 389,395. | 369,434. | 383,862. | 1,644,015. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |          |          |          |          |          |            |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .  |          |          |          |          |          |            |
| 4 <b>Total.</b> Add lines 1 through 3 . . . . .   | 103,607. | 397,717. | 389,395. | 369,434. | 383,862. | 1,644,015. |
| 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) . . . . . |          |          |          |          |          | 695,982.   |
| 6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .  |          |          |          |          |          | 948,033.   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total                           |
|--|----------|----------|----------|----------|----------|-------------------------------------|
| 7 Amounts from line 4 . . . . .  | 103,607. | 397,717. | 389,395. | 369,434. | 383,862. | 1,644,015.                          |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .   |          | 67.      | 79.      | 31.      | 36.      | 213.                                |
| 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 <b>Total support.</b> Add lines 7 through 10 . . . . .  |          |          |          |          |          | 1,644,228.                          |
| 12 Gross receipts from related activities, etc (see instructions) . . . . .  |          |          |          |          | 12       |                                     |
| 13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . |          |          |          |          |          | <input checked="" type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|  |    |                          |
|--|----|--------------------------|
| 14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .  | 14 | %                        |
| 15 Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .  | 15 | %                        |
| 16a <b>33-1/3% support test – 2014.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .   |    | <input type="checkbox"/> |
| b <b>33-1/3% support test – 2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .  |    | <input type="checkbox"/> |
| 17a <b>10%-facts-and-circumstances test – 2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . .    |    | <input type="checkbox"/> |
| b <b>10%-facts-and-circumstances test – 2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . |    | <input type="checkbox"/> |
| 18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .   |    | <input type="checkbox"/> |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal yr beginning in) ▶   | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.') . . . . .  |          |          |          |          |          |           |
| <b>2</b> 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 . . . . . |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .   |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 . . . . .   |          |          |          |          |          |           |
| <b>7 a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .   |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b . . . . .  |          |          |          |          |          |           |
| <b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal yr beginning in) ▶  | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 . . . . .   |          |          |          |          |          |           |
| <b>10 a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b . . . . .   |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11 and 12.) . . . . .  |          |          |          |          |          |           |

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

|  |           |   |
|--|-----------|---|
| <b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) . . . . . | <b>15</b> | % |
| <b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15. . . . .                       | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) . . . . . | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17 . . . . .                        | <b>18</b> | % |

**19 a 33-1/3% support tests — 2014.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .

**b 33-1/3% support tests — 2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. . . . .

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain</i> . . . . .   |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)</i> . . . . .  |     |    |
| <b>3 a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i> . . . . .  |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination</i> . . . . .  |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use</i> . . . . .   |     |    |
| <b>4 a</b> Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 11a or 11b in Part I, answer (b) and (c) below</i> . . . . .   |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations</i> . . . . .   |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes</i> . . . . .  |     |    |
| <b>5 a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document)</i> . . . . . |     |    |
| <b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document? . . . . .   |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control? . . . . .  |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI</i> . . . . .  |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990)</i> . . . . .   |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990).</i> . . . . .  |     |    |
| <b>9 a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI</i> . . . . .  |     |    |
| <b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI</i> . . . . .   |     |    |
| <b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI</i> . . . . .  |     |    |
| <b>10 a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer (b) below.</i> . . . . .  |     |    |
| <b>b</b> Did the organization, have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> . . . . .  |     |    |



Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 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? Row 3: By reason of the relationship described in (2), 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?

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
a [ ] The organization satisfied the Activities Test. Complete line 2 below.
b [ ] The organization is the parent of each of its supported organizations. Complete line 3 below.
c [ ] The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

Table with 3 columns: Question, Yes, No. Row 2: Activities Test. Answer (a) and (b) below. Sub-rows 2a, 2b. Row 3: Parent of Supported Organizations. Answer (a) and (b) below. Sub-rows 3a, 3b.

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

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on November 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| <b>Section A – Adjusted Net Income</b> |  | (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                                      | <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4) . . . . .   | 8              |                             |

| <b>Section B – Minimum Asset Amount</b> |   | (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 . . . . .   | 1 a            |                             |
| b                                       | Average monthly cash balances . . . . .   | 1 b            |                             |
| c                                       | Fair market value of other non-exempt-use assets . . . . .  | 1 c            |                             |
| d                                       | <b>Total</b> (add lines 1a, 1b, and 1c). . . . .  | 1 d            |                             |
| e                                       | <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):                                   |                |                             |
| 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 1-1/2% 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 .035. . . . .  | 6              |                             |
| 7                                       | Recoveries of prior-year distributions . . . . .  | 7              |                             |
| 8                                       | <b>Minimum Asset Amount</b> (add line 7 to line 6) . . . . .  | 8              |                             |

| <b>Section C – Distributable Amount</b> |  |   | Current Year |
|---|--|---|--------------|
| 1                                       | Adjusted net income for prior year (from Section A, line 8, Column A) . . . . .  | 1 |              |
| 2                                       | Enter 85% of line 1 . . . . .  | 2 |              |
| 3                                       | Minimum asset amount for prior year (from Section B, line 8, Column A) . . . . .   | 3 |              |
| 4                                       | Enter greater of line 2 or line 3 . . . . .  | 4 |              |
| 5                                       | Income tax imposed in prior year . . . . .   | 5 |              |
| 6                                       | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) . . . . . | 6 |              |

7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

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

| <b>Section D – Distributions</b>  | <b>Current Year</b> |
|---|---------------------|
| <b>1</b> Amounts paid to supported organizations to accomplish exempt purposes . . . . .  |                     |
| <b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity . . . . .            |                     |
| <b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations . . . . .  |                     |
| <b>4</b> Amounts paid to acquire exempt-use assets . . . . .  |                     |
| <b>5</b> Qualified set-aside amounts (prior IRS approval required) . . . . .  |                     |
| <b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions . . . . .  |                     |
| <b>7 Total annual distributions.</b> Add lines 1 through 6 . . . . .  |                     |
| <b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions. . . . . |                     |
| <b>9</b> Distributable amount for 2014 from Section C, line 6 . . . . .   |                     |
| <b>10</b> Line 8 amount divided by Line 9 amount . . . . .  |                     |

| <b>Section E – Distribution Allocations (see instructions)</b>  | <b>(i)<br/>Excess<br/>Distributions</b> | <b>(ii)<br/>Underdistributions<br/>Pre-2014</b> | <b>(iii)<br/>Distributable<br/>Amount for 2014</b> |
|---|---|---|--|
| <b>1</b> Distributable amount for 2014 from Section C, line 6 . . . . .   |   |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2014 (reasonable cause required – see instructions) . . . . .   |   |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2014:   |   |   |  |
| <b>a</b> . . . . .  |   |   |  |
| <b>b</b> . . . . .  |   |   |  |
| <b>c</b> . . . . .  |   |   |  |
| <b>d</b> . . . . .  |   |   |  |
| <b>e</b> From 2013 . . . . .  |   |   |  |
| <b>f Total</b> of lines 3a through e . . . . .  |   |   |  |
| <b>g</b> Applied to underdistributions of prior years . . . . .   |   |   |  |
| <b>h</b> Applied to 2014 distributable amount . . . . .   |   |   |  |
| <b>i</b> Carryover from 2009 not applied (see instructions) . . . . .   |   |   |  |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f . . . . .   |   |   |  |
| <b>4</b> Distributions for 2014 from Section D, line 7: \$  |   |   |  |
| <b>a</b> Applied to underdistributions of prior years . . . . .   |   |   |  |
| <b>b</b> Applied to 2014 distributable amount . . . . .   |   |   |  |
| <b>c</b> Remainder. Subtract lines 4a and 4b from 4 . . . . .   |   |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions) . . . . . |   |   |  |
| <b>6</b> Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions) . . . . .                        |   |   |  |
| <b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c . . . . .  |   |   |  |
| <b>8</b> Breakdown of line 7:   |   |   |  |
| <b>a</b> . . . . .  |   |   |  |
| <b>b</b> . . . . .  |   |   |  |
| <b>c</b> . . . . .  |   |   |  |
| <b>d</b> Excess from 2013 . . . . .   |   |   |  |
| <b>e</b> Excess from 2014 . . . . .   |   |   |  |

BAA

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2014

Department of the Treasury Internal Revenue Service

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization

Employer identification number

The Oakland Institute

42-1626352

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor/donor advisor notification.

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of conservation easements, total acreage, number of easements, and questions about monitoring and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art, historical treasures, or other similar assets.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

|   | Amount     |
|---|------------|
| c Beginning balance . . . . .             | <b>1 c</b> |
| d Additions during the year . . . . .     | <b>1 d</b> |
| e Distributions during the year . . . . . | <b>1 e</b> |
| f Ending balance . . . . .                | <b>1 f</b> |

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1 a Beginning of year balance . . . . .                    |                  |                |                    |                      |                     |
| b Contributions . . . . .                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses . . . . .     |                  |                |                    |                      |                     |
| d Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| f Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| g End of year balance . . . . .                            |                  |                |                    |                      |                     |

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

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
  - b Permanent endowment ▶ \_\_\_\_\_ %
  - c Temporarily restricted endowment ▶ \_\_\_\_\_ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

|   | Yes           | No |
|---|---------------|----|
| (i) unrelated organizations . . . . .   | <b>3a(i)</b>  |    |
| (ii) related organizations . . . . .  | <b>3a(ii)</b> |    |
| b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land . . . . .   |                                      |                                 |                              |                |
| b Buildings . . . . .  |                                      |                                 |                              |                |
| c Leasehold improvements . . . . .   |                                      |                                 |                              |                |
| d Equipment . . . . .  |                                      | 2,155.                          | 1,293.                       | 862.           |
| e Other . . . . .  |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . . |                                      |                                 |                              | 862.           |

**Part VII Investments – Other Securities.**

Complete if the organization answered 'Yes' to 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) -----   |                |   |
| (I) -----   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.) . . ▶ |                |   |

**Part VIII Investments – Program Related.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment type  | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| (10)  |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) . . ▶ |                |   |

**Part IX Other Assets.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description  | (b) Book value |
|--|----------------|
| (1)  |                |
| (2)  |                |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| (10)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B), line 15.) . . . . . ▶ |                |

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

| (a) Description of liability  | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| (10)  |                |
| (11)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) . . . ▶ |                |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII . . . . .

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

|          |  |            |            |  |
|----------|--|------------|------------|--|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                       |            | <b>1</b>   |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                                      |            |            |  |
|          | <b>a</b> Net unrealized gains (losses) on investments . . . . .  | <b>2 a</b> |            |  |
|          | <b>b</b> Donated services and use of facilities . . . . .  | <b>2 b</b> |            |  |
|          | <b>c</b> Recoveries of prior year grants . . . . .   | <b>2 c</b> |            |  |
|          | <b>d</b> Other (Describe in Part XIII.) . . . . .  | <b>2 d</b> |            |  |
|          | <b>e</b> Add lines <b>2a</b> through <b>2d</b> . . . . .   |            | <b>2 e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |            | <b>3</b>   |  |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                                     |            |            |  |
|          | <b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b. . . . .                       | <b>4 a</b> |            |  |
|          | <b>b</b> Other (Describe in Part XIII.) . . . . .  | <b>4 b</b> |            |  |
|          | <b>c</b> Add lines <b>4a</b> and <b>4b</b> . . . . .   |            | <b>4 c</b> |  |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . . |            | <b>5</b>   |  |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

|          |   |            |            |  |
|----------|---|------------|------------|--|
| <b>1</b> | Total expenses and losses per audited financial statements. . . . .                                       |            | <b>1</b>   |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:   |            |            |  |
|          | <b>a</b> Donated services and use of facilities . . . . .   | <b>2 a</b> |            |  |
|          | <b>b</b> Prior year adjustments . . . . .   | <b>2 b</b> |            |  |
|          | <b>c</b> Other losses . . . . .   | <b>2 c</b> |            |  |
|          | <b>d</b> Other (Describe in Part XIII.) . . . . .   | <b>2 d</b> |            |  |
|          | <b>e</b> Add lines <b>2a</b> through <b>2d</b> . . . . .  |            | <b>2 e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |            | <b>3</b>   |  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:  |            |            |  |
|          | <b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b. . . . .                        | <b>4 a</b> |            |  |
|          | <b>b</b> Other (Describe in Part XIII.) . . . . .   | <b>4 b</b> |            |  |
|          | <b>c</b> Add lines <b>4a</b> and <b>4b</b> . . . . .  |            | <b>4 c</b> |  |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . . |            | <b>5</b>   |  |

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is  
at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

The Oakland Institute

Employer identification number

42-1626352

|                 |  |
|-----------------|--|
| Pt VI, Line 11b | Organization's Process to Review Form 990: Form 990 is reviewed and approved by Board before filing.                               |
| Pt VI, Line 12c | Enforcement of Conflicts Policy: Discussed at every Board meeting.   |
| Pt VI, Line 15a | Compensation Process for Top Official: Compensation for key employees is compared to compensation by other nonprofits in the area. |
| Pt VI, Line 15b | Compensation Process for Officers: Compensation for key employees is compared to compensation by other nonprofits in the area.     |
| Pt VI, Line 19  | Governing Documents Disclosure Explanation: Public documents are available upon request.   |

Form 990 p 2: Line 4a Description-1 \_\_\_\_\_

Our in-depth investigation into large-scale land investments in developing countries started in 2007 following our research on the causes and impact of high food price crisis. Consultations with local and national NGOs in developing countries and policy makers revealed an urgent need for such an assessment, which exposed a disturbing pattern of a lack of consent of local communities, transparency, and accountability. Today, our research and advocacy in collaboration with partner groups, most often the impacted communities themselves, aims to ensure free prior informed consent, land rights, and food security; ensure indigenous rights and protection of the environment and biological diversity; and create space for true development alternatives. This work gained new ground in 2014. This was accomplished through research and publications, international advocacy campaigns, and a creative communications strategy.

Here are a few highlights:

- In 2014-2015, we published 10 reports, 20 policy briefs, and 1 graphic novel on land grabs in several languages, including Russian, Spanish, French, Portuguese, and Hindi. Our work, covered by major media outlets around the world generated millions of impressions and helped create a debate where there was none.
- In 2011 OI exposed the reality of a thriving, robust community in Tanzania with markets, homes, and ample food threatened with eviction by AgriSol Energy, an Iowa-based investment group. The deal was planned for 800,000 acres of fertile land already inhabited by more than 162,000 Burundian refugees who had lived in the area for four decades. The secret deal was based on the government promising Burundians their long-awaited citizenship - on the condition that they dismantle their own homes and relocate.

An international campaign, resulting in mobilization from Iowa to Dar es Salaam, stopped the deal from going through, but concerns remained about retaliation against the refugees. After a long wait and continued advocacy, the 162,000 Burundians were granted Tanzanian citizenship in November 2014 and are free to remain on their land.

- When USAID and DFID concluded that allegations of land grab related abuse and forced evictions in Ethiopia were "unsubstantiated," OI released documentation and several reports to expose how the aid agencies were turning a blind eye to repression. Our successful advocacy led to the US 2014 and 2015 Appropriations Bill containing provisions to ensure US development funds are not used to support forced evictions in Ethiopia.

In November 2014, our research was the basis for a Swedish television investigation holding clothing giant H&M accountable for sourcing cotton from lower Omo where cotton plantations have displaced hundreds of thousands of local people. Following this exposure, H&M has announced that it will require suppliers to ensure that they do not use cotton from the Omo Valley.

- OI's film and report, *On Our Land*, released in November 2013 amplified struggles of local people in PNG who are being swindled out of their land so that foreign corporations can fell rainforest and develop palm oil plantations. With growing pressure, PNG's Prime Minister O'Neill announced the cancellation of land leases abused by the timber industry, totaling over 5 million hectares.

- OI's report, *Down on the Farm*, exposed how U.S. pension funds, like TIAA-CREF, and other Wall Street investors have turned their gaze towards America's farmland. Covered by CNBC, Bloomberg, Reuters, Salon,

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Mother Jones and other major media outlets, the report has generated a debate where there was none and provided a boost to the food security movement within the US itself.

- The World Bank maintains that increasing foreign investment is the winning strategy to end poverty and increase food supplies for developing countries. Our new research in 2014 exposed the harmful impact of this strategy on people and the environment in the developing world. Based on our findings, we initiated a multicontinental campaign, Our Land Our Business, to stop the Bank's Doing Business rankings and the Benchmarking the Business of Agriculture (BBA) project.

Joined by more than 260 trade and farmer unions, NGOs, and advocacy groups, OI helped organize demonstrations in Washington D.C. and ten other cities on four continents during the annual World Bank meetings in October 2014. We brought allies from Ethiopia, Kenya, and Mali to speak at the meetings and the World Bank officials heard firsthand testimonies on the institution's role in shaping policies that lead to displacement and dispossession. Other outcomes have included the creation of a great network, activation of regional synergies (francophone Africa, Pacific Islands, for instance); and successful social media reach with the #WorldvsBank hashtag. All of this has put significant pressure on the Bank to respond, and has sowed the seeds of internal dissent.

## Key Learnings

1. Land and resource theft is the key issue confronting the poorest today. Related problems of climate justice, poverty, food security, and threats to cultural and bio diversity add further urgency to our work.
2. A policy think tank can make a decisive contribution and support struggles of local communities.
3. Be accountable to impacted communities. Given we often have access to investors and contracts related to land deals, we make information available to them first, which strengthens community activism to stop/stall deals.
4. "Build bridges." The potential for cross-border alliances, publicly naming investors in their home countries (as in the case of Italian company Senhuile SA) has provided a boost to struggles on the ground.
5. Not operating from a place of fear has provided the foundation for the success of the work.

## Future Plans

Our work provides communities with a stronger voice and an opportunity to come up with their own solutions. OI is incessantly called upon by indigenous groups and NGOs from around the world as well as student groups, family farmer groups, and organizations in the US seeking partnership to document and advocate against the trend of land grabs and the corporatization of agriculture around the world.

In the coming year we will maintain the existing momentum to create new opportunities and leverage openings resulting from our work. Some of our specific plans include:

- Continued monitoring of land investments and land policies to take strategic and timely action. Producing fresh

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materials around land issues.

- Continue support for local partners involved in the defense and the promotion of land rights in Africa, Asia-Pacific, and the Americas.

- Continue and broaden local outreach efforts through multi-channel efforts, including impacted village tours, radio programs in local languages, and civil society and media trainings.

- Extend the breadth of our global advocacy work, targeting key donor governments, development agencies, and financial institutions; and utilizing international human rights agencies and the UN special rapporteurs.

- Develop transnational campaigns to influence governments, international institutions, and investors.

- Continue to strengthen the international network of legal advisors so they are available for rapid response assistance and ongoing consultation and action with impacted communities.

In developing countries, communities whose land is grabbed often do not hold formal legal title to the land. Companies and governments exploit this technicality to justify evicting communities from their land, typically claiming that the land belongs to the government, which has in turn transferred ownership rights to the company. Laws providing for adequate compensation for land takings are often ignored. Yet legal strategies to combat land grabbing are emerging, including the novel approach of bringing lawsuits against corporate purchasers of the products of land grabs. OI is working with EDLC to develop a strategy of bringing lawsuits in national courts against land grabbing companies and governments as well as in the courts of the countries where the multinationals who perpetrate or benefit from these lands grabs are domiciled. Yet this cannot be done without more funding being made available to local groups and their lawyers to bring these cases.