Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

\overline{A}	For th	ne 2023 calen	lar year, or tax year beginning	. 2023. a	nd ending		, 20
-		if applicable:	C	,,		D Employer id	entification number
_			_			- ' '	
		ddress change	SAVE THE WHALES			95-326	
	Na	ame change	14040 RESERVATION R	ROAD		E Telephone n	
	Ini	itial return	SALINAS, CA 93908			(831)	899-9957
	Fin	nal return/terminated					
	An	mended return				G Gross receip	ts \$ 543,447.
	An	oplication pending	F Name and address of principal office	er: MARIS SIDENSTECKER	TT H(a) Is thi	s a group return for	
	ш.		SAME AS C ABOVE	MAKIS SIDENSIECKER	H(b) Are a	all subordinates incl o," attach a list. See	
$\overline{}$	Tav	exempt status:	X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or	527 If "No	o," attach a list. See	instructions.
<u>'</u>							
		• • • • • • • • • • • • • • • • • • • •	W.SAVETHEWHALES.ORG			p exemption numbe	
K		n of organization:		sociation Other L Ye	ar of formation: 19	// IVI State	of legal domicile: CA
Pa	rt I	Summar					
	1			or most significant activities: PRES			
ģ		<u>ITS INHA</u>	<u>BITANTS. EDUCATED K</u>	K-COLLEGE STUDENTS WIT	<u>H MARINE MA</u>	MMAL PROG	<u> RAMS, EMPHASIS</u>
ᆵ				PUBLIC ENGAGEMENT TO P		AN POLLUTI	<u>ON</u>
Ë		<u>PARTNERS</u>		GLOBALLY TO ASSIST W		<u></u>	
Governance		Check this bo		scontinued its operations or dispos			assets.
G	3	Number of vo	ting members of the governing	g body (Part VI, line 1a)			•
တ				the governing body (Part VI, line)
Activities &				lendar year 2023 (Part V, line 2a)			0
.≧				essary)			/ 1
Æ				VIII, column (C), line 12			a 0.
	b	Net unrelated	business taxable income from	n Form 990-T, Part I, line 11			b 0.
						Prior Year	Current Year
a)	8	Contributions	and grants (Part VIII, line 1h).			307,287	. 141,261.
Revenue	9	Program serv	ice revenue (Part VIII, line 2g))		448,227	. 392,255.
š	10	Investment in	come (Part VIII, column (A), lir	ines 3, 4, and 7d)		113	
~	11	Other revenu	e (Part VIII, column (A), lines 5	5, 6d, 8c, 9c, 10c, and 11e)		5,412	. 8,460.
	12	Total revenue	- add lines 8 through 11 (mus	ust equal Part VIII, column (A), line	e 12)	761,039	
	13	Grants and s	milar amounts paid (Part IX, co	column (A), lines 1-3)		335	
	14	Benefits paid	to or for members (Part IX, co	olumn (A), line 4)			-
				enefits (Part IX, column (A), lines 5		199,370	. 186,612.
es	162			mn (A), line 11e)		133,310	100,012.
Expenses	100						
<u>څ</u>	b		ing expenses (Part IX, column	· · · · · · · · · · · · · · · · · · ·			
	17			11a-11d, 11f-24e)		261,157	. 216,522.
	18	Total expense	es. Add lines 13-17 (must equa	al Part IX, column (A), line 25)		460,862	. 403,134.
	19	Revenue less	expenses. Subtract line 18 fro	om line 12		300,177	. 139,422.
ъ 8 8					Beginn	ning of Current Ye	= 1 ()(
캶	20	Total assets	Part X, line 16)			1,578,840	
Ass	21	Total liabilitie	s (Part X, line 26)			0	
Net Assets or Fund Balances	22	Net assets or	fund balances Subtract line 2	21 from line 20		1,578,840	. 1,718,262.
	rt II	Signatur		27 11 0111 11110 20		1,370,040	1,710,202.
com	er penal plete. De	ties of perjury, I de eclaration of prepa	clare that I have examined this return, inc rer (other than officer) is based on all info	ncluding accompanying schedules and stateme formation of which preparer has any knowledg	ents, and to the best of je.	my knowledge and	belief, it is true, correct, and
~ :		Signature of	officer		Date		
Siç He	gn "						
пе	re		SIDENSTECKER II		EXECUT	IVE DIR.	
			name and title		5.1		DTIN
		Print/Type p	reparer's name Prep	parer's signature	Date	Check if	PTIN
Pa			A M. KAUFMAN CPA PAT	TRICIA M. KAUFMAN CPA	11/12/24	self-employed	P00312047
Pre	epare	Firm's name	MCGILLOWAY, RAY, BR	ROWN & KAUFMAN			
Us	e On	Ily Firm's addre	ss 2511 GARDEN ROAD, S	SUITE A-180		Firm's EIN 7	7-0460195
			MONTEREY, CA 93940			Phone no. (8	31) 373-3337
May	y the I	IRS discuss th		own above? See instructions		, , ,	X Yes No

Par	t III	Statement of Program Ser Check if Schedule O contains a			Part III					. X
1	Briefly	y describe the organization's miss		to any line in this r	art III					. Λ
•	-	SERVE AND PROTECT THE		TTS TNHABTTA	NTS					
	1100									
2	Did th	e organization undertake any signific	ant program serv	ices during the year w	hich were not listed on	the prior				
	Form	990 or 990-EZ?					🗍	Yes	X	No
		s," describe these new services on S					<u> </u>			
3		ne organization cease conducting,		ant changes in how i	it conducts, any progra	am services?		Yes	X	No
		s," describe these changes on Sched								
4	Section	ibe the organization's program se on 501(c)(3) and 501(c)(4) organiz evenue, if any, for each program s	ations are requi	red to report the amo	s three largest prograr ount of grants and allo	n services, as locations to othe	measured ers, the to	d by ex otal ex	kpens pens	ses. es,
//2	(Code	e:) (Expenses \$	256 027	including grants of	¢) (Revenue	\$	202	2 5	
	<u> 255</u>	SCHEDULE O				1				
4b	(Code	e:) (Expenses \$		including grants of	\$) (Revenue	\$)
				2						
10	(Code	e:) (Expenses \$		including grants of	Ś) (Revenue	Ś			
-10	(0000	, (Expenses 4		morading grants of	<u> </u>		T			—′
										
			 -				_ _			
			_							
4d		program services (Describe on So								
	(Expe		including grant) (Revenu	ıe Ş)	1	
4e	rotal	program service expenses	356	. 837.						

Form 990 (2023) SAVE THE WHALES Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Χ	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Χ	
	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.	4		Х
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	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V.	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	11a	Х	
b	Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.	11b		Х
С	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Χ
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)? <i>If "Yes," complete Schedule D, Part X</i>	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.	12a		Х
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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.	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>	15		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? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	16		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.	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes,"</i> complete Schedule G, Part III.	19		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х

Form 990 (2023) SAVE THE WHALES Part IV Checklist of Required Schedules (continued)

		Yes	No	į
Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.	22		Х	_
Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23		Х	
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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.	24a		Х	
Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b			
Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c			
Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d			_
Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х	
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? If "Yes," complete Schedule L, Part I	25b		Х	
Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If</i> "Yes," complete Schedule L, Part II	26		Х	_
Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III.	27		Х	
Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).				
A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a		Х	
A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X	_
A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule I. Part IV	28c		Х	
Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29		X	
Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes " complete Schedule M	30		Х	_
Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		X	
Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.	32		Х	_
Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х	_
Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.	34		Х	_
Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х	
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)? If "Yes," complete Schedule R, Part V, line 2	35b			
Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		Х	
Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	37		Х	
Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	Х		_
t V Statements Regarding Other IRS Filings and Tax Compliance				1
Check if Schedule O contains a response or note to any line in this Part V				L
Enter the number reported in box 3 of Form 1096. Enter .0. if not applicable		Yes	No	,
Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming				
(gambling) winnings to prize winners?	1c	X		
TEEA0104L 08/23/23	Form	990 ((2023	3
	column (A), line 2? If "Yes," complete Schedule I, Parts I and III. Did the organization answer "Yes" to Part IVI. Section A. line 3.4, or 6. about compensation of the organization's current and former officers, directors, frustees, key employees, and highest compensated employees? If "Yes," complete Schedule J. Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the least day of the year, that vass issued after December 31, 2002? If "Yes," answer Irves 24b through 24d and complete Schedule K. If "No," go to line 25a. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 511(x)3, 501(x)4, and 501(x)29 organizations. Did the organization engage in an excess benefit transaction with a disqualified person in a prior year, and that the transaction was that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction than to been reported on any of the organizations prior forms 990 or 990-E2? If "yes," complete Schedule L, Part II. Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "yes," complete Schedule L, Part III. Did the organization aparty to a business transaction with one of the following parties? (See the Schedule L, Part III. Did the organization aparty to a business transaction with one of the following parties? (See the Schedule L, Part IV. Was the organization aparty to a business transaction with one of the following parties? (See the Schedule L, Part IV. A 25% cont	column (A), line 2* If "Yes," complete Schedule*). Parts I and III. 22 Did the organization answer "Yes" to Part IVI, 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? If "Yes," complete Schedule* I. Part IVA, go to line 25a. 23 Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of complete Schedule* K. If "No," go to line 25a. 24a. 25b Did the organization invest any proceeds of tax-exempt bends beyond a temporary period exception? 25b Did the organization maintain an escrow account other than a refunding escrow at any time during the year? 26b Did the organization and as an "on behalf of" issuer for bonds outstanding at any time during the year? 26c Did the organization as an "on behalf of" issuer for bonds outstanding at any time during the year? 26c Did the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? 27c III and the transaction with a disqualified person during the year? 27d If "Yes," complete Schedule* L, Part II. 27d Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator of rounder, substantial contributor, or 35% controlled entity of raming member of any of these persons? If "Yes," complete Schedule* L, Part IV. 27d Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor? III and the part of the part of the part of the following parties? (See the Schedule L, Part IV. 28d A damity member of any of these persons? If "Yes," complete Schedule* L, Part IV. 28d A damity member of any individual described in line 28a? If "Yes," complete Schedule* L, Part IV. 28d A family member of any individual described in line 28a? If "Yes	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX. 22 Did the organization answer "Yes" to Part VII, Section A, line 3.4, or 5, about compensation of the organization's current and former diffices, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule I. But all the section of 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If 'No.", or bit im 25a. Did the organization have a tax-exempt bond see 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If 'No.", or bit im 25a. Did the organization maintain an estory account other than a refunding escrow at any time during the year to delease any tax-exempt bonds. Path the principal of the organization of the organization and path than a set of the organization of the organization and the path of "Issuer for bonds outstanding at any time during the year?. 24d Section 51(c)(S), 591(c)(A), and 591(c)(29) organizations. Did the organization appage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part IV. 25a is the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part IV. 25b Obt the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the intraction has not been reported on any of the organizations provide a grant or other assistance to any current or former officer, director, trustee, every member of any of these persons? If "Yes," complete Schedule II, Part IV. 25b Obt the organization apparent you a	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, colorum (A), line 2 if 11 / Pess' 1 or mile 1 Parts 1 and if 11 Parts 1 and if 12 Parts 1 Parts 1 and if 12 Parts 1 an

Form 990 (2023) SAVE THE WHALES

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

			res	NO
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 8			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Х
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		Х
	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		Х
	If "Yes," indicate the number of Forms 8282 filed during the year	_		X
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Λ
·	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring			
	organization have excess business holdings at any time during the year?	8		
	Sponsoring organizations maintaining donor advised funds.			
	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
	Section 501(c)(12) organizations. Enter:			
11	Gross income from members or shareholders			
h	Gross income from other sources. (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
	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			
	Enter the amount of reserves on hand			37
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O.</i>	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		Х
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
. •	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would			
	result in the imposition of an excise tax under section 4951, 4952, or 4953?	17		
BAA	TEEA0105L 08/23/23	Form	990	(2023)

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI. Section A. Governing Body and Management No Yes 1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. **b** Enter the number of voting members included on line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ... SEE SCHEDULE 0 Χ 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?..... 3 Χ Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? Χ 4 X Did the organization become aware during the year of a significant diversion of the organization's assets?.... 5 5 Χ Did the organization have members or stockholders?..... 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?..... 7a Χ **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?..... Χ 7h Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?..... X 8a **b** Each committee with authority to act on behalf of the governing body?..... X 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the 9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code. Yes No 10a Did the organization have local chapters, branches, or affiliates?..... 10a Χ b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?.... 10b 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?..... Χ **b** Describe on Schedule O the process, if any, used by the organization to review this Form 990. Χ 12a Did the organization have a written conflict of interest policy? If "No," go to line 13...... 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise 12b Χ to conflicts?..... Χ 12c 13 Did the organization have a written whistleblower policy?..... 13 Χ 14 Did the organization have a written document retention and destruction policy?..... Χ 14 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? X a The organization's CEO, Executive Director, or top management official... SEE . SCHEDULE..Q...... 15a **b** Other officers or key employees of the organization... SEE .SCHEDULE .O...... 15b X If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?..... 16a X **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 16b organization's exempt status with respect to such arrangements?.. Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply Own website Another's website X Upon request Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to 19 the public during the tax year. SEE SCHEDULE O State the name, address, and telephone number of the person who possesses the organization's books and records.

MARIS SIDENSTECKER 14040 RESERVATION RD SALINAS CA 93908 (831)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

	heck this box if neither the organization nor any relat	ed organiz	ation	con	nper	nsate	ed an <u>y</u>	y cu	rrent officer, direct	or, or trustee.	
	(A) Name and title	Average hours per week (list any hours for related organizations below dotted line)	box,	unle	heck ss pe	ition more erson directo	than other than the strike that the strike thad the strike that the strike that the strike that the strike tha	an ee)	(D) Reportable compensation from the organization (W-2/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099- MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1)	MARIS SIDENSTECKER II EXECUTIVE DIR.	$-\frac{40}{0}$			Х				103,166.	0.	0.
(2)	BRIANNE SPIERSCH DIRECTOR	<u>8</u> _ 0	X		71				4,422.	0.	0.
	MARIS SIDENSTECKER I PRESIDENT	$-\frac{40}{0}$	Х		X				3,600.	0.	0.
	BRIDGET HOOVER DIRECTOR	<u>3</u>	Х						0.	0.	0.
	CAROLYN SKINDER SECRETARY	$\frac{4}{0}$	Х		Х				0.	0.	0.
(6)	MARY_CUNNINGHAM-WELSHDIRECTOR	3 0	Х						0.	0.	0.
	MICHELE LEVIN VICE PRESIDENT	<u> 4</u> 0	Х		Х				0.	0.	0.
	LAURA THOMPSON-OLAIS DIRECTOR	3	Х						0.	0.	0.
(9)											
(10)											
(11)											
(12)											
(13)											
(14)											

Part VII Section A. Officers, Directors, Tru	15(662)	Ney			C)	es,	anc	a nigilest coll	iperisaleu Eirip	loyees	(COIIIII	nuea)
(A) Name and title	(B) Average hours per week	box, offic	unles er an	ss pe d a d	rson irecto	than of south	an ee)	(D) Reportable compensation from the organization (W-2/1099-	(E) Reportable compensation from related organizations (W-2/1099-	ompensation from		from
	(list any hours for related organiza- tions below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	MISC/1099-NEC)	MISC/1099-NEC)	and orga	rganizati d related anization	on s
(15)						d.						
(16)												
<u>(17)</u>												
<u>(18)</u>												
<u>(19)</u>												
(20)		-							3			
(21)								77				
(22)						7						
(23)												
(24)												
(25)	-											
1b Subtotal									0.			0.
d Total (add lines 1b and 1c)									0.			0.
Total number of individuals (including but not limited from the organization										ensation	ı	
	/										Yes	No
3 Did the organization list any former officer, direct on line 1a? If "Yes,"complete Schedule J for such	h individu	al								. 3		X
4 For any individual listed on line 1a, is the sum of the organization and related organizations greate such individual.	er than \$1	50,00	00?	If "	Yes,	" cor	nple	ete Schedule J foi	•	. 4		X
5 Did any person listed on line 1a receive or accrue for services rendered to the organization? If "Yes	e comper s," comple	satio	n fr che	om <i>dule</i>	any e <i>J f</i> e	unre or su	late ch p	ed organization or person.	individual	. 5		X
1 Complete this table for your five highest compensation from the organization. Report compensation from the organization.	sated inde	epen	dent	t cor	ntra	ctors	tha	t received more t	han \$100,000 of			
(A) Name and business addr		uie c	alcii	uai .	year	enui	ng v	(B)		. ((Compe	C) nsatio	n
2 Total number of independent contractors (including b \$100,000 of compensation from the organization	out not lim	ited to	o the	ose I	liste	d abo	ve)	who received more	than			

Form 990 (2023) SAVE THE WHALES Part VIII Statement of Revenue

		Check if Schedule O contains a response or note	e to any line in this Part V	/III		
			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a b c d e f	All other contributions, gifts, grants, and	347. 914.			
Co	h	Total. Add lines 1a-1f	141,261.			
ıue		Business Co				
ever.	2a	PROGRAM CONTRACTS 611600	392,255.	392,255.		
Program Service Revenue	b c d					
mS	е					
ogra	f	All other program service revenue				
Pr	g	Total. Add lines 2a-2f	392,255.			
	3	Investment income (including dividends, interest, and other similar amounts)	500.	O_{X}		580.
	5	Royalties				
	b	Gross rents	nal			
	d	Net rental income or (loss)				
	b	Gross amount from sales of assets other than inventory Less: cost or other basis and sales expenses (i) Securities (ii) Oth (ii) Oth (iii) Oth (ii	er			
		Gain or (loss) 7c				
Other Revenue		Net gain or (loss)				
Re		See Part IV, line 18				
Je.	b	Less: direct expenses 8b				
ਰੋ	С	Net income or (loss) from fundraising events				
		Gross income from gaming activities. See Part IV, line 19				
		Less: direct expenses 9b				
		Net income or (loss) from gaming activities				
			823. 891.			
	С	Net income or (loss) from sales of inventory	5,932.			5,932.
US		Business Co				
E 60	11a	REFUNDS	2,528.			2,528.
scellaneo Revenue	b					
scellaneous Revenue	Ч	All other revenue				
Ĕ	-	Total. Add lines 11a-11d	2,528.			
	12	Total revenue. See instructions		392,255.	0.	9,040.

Part	t IX Stateme	ent of Functional Expen	ses			
Secti	ion 501(c)(3) and 5	501(c)(4) organizations must cor	nplete all columns. All ot	her organizations must c	omplete column (A).	
	Ch	eck if Schedule O contains a	response or note to any	/ line in this Part IX		
Do n 6b, 7		nts reported on lines	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
	organizations an See Part IV, line	r assistance to domestic nd domestic governments. e 21				
2	Grants and othe individuals. See	r assistance to domestic Part IV, line 22				
	organizations, for	r assistance to foreign eign governments, and for- See Part IV, lines 15 and 16				
5	Compensation o	or for members f current officers, directors, y employees	103,166.	87,691.	11,348.	4,127.
	disqualified pers	ot included above to ons (as defined under I)) and persons described c)(3)(B)	55,781.	43,891.	11,890.	0.
		nd wages	55,701.	43,031.	11,000.	0.
8	Pension plan ac (include section	cruals and contributions 401(k) and 403(b) outions)		4		
9	Other employee	benefits				
10	Payroll taxes		27,665.	22,902.	4,045.	718.
11	Fees for services	s (nonemployees):	,			
а	Management					
b	Legal		123.		123.	
С	Accounting		248.		248.	
d	Lobbying					
е	Professional fundrais	sing services. See Part IV, line 17				
f	Investment man	agement fees				
_	(A), amount, list line	nount exceeds 10% of line 25, column to 11g expenses on Schedule 0.)	37,999.	37,999.	4.065	
	-	promotion	9,042.	4,775.	4,267.	
			2,346.	10 50	2,346.	
		nology		12,567.		
				00 077	1 070	
				23,277.	1,879.	
		vel or entertainment	7,057.	7,057.		
	expenses for an public officials	y federal, state, or local				
	· ·	nventions, and meetings				
		iliates				
	-	pletion, and amortization	F7.C	F7 <i>C</i>		
	•		576.	576.	1 E10	
24	Other expenses.	Itemize expenses not	4,438.	2,928.	1,510.	
	on line 24e. If line of line 25, column	List miscellaneous expenses e 24e amount exceeds 10% in (A), amount, list line 24e hedule O.).				
а	EDUCATION		113,174.	113,174.		
b	MISCELLANE	OUS	3,796.		796.	3,000.
С						
d						
		es				
25	Total functional exp	penses. Add lines 1 through 24e	403,134.	356,837.	38,452.	7,845.
	the organization joint costs from campaign and fu Check here	nplete this line only if reported in column (B) a combined educational undraising solicitation. if following 958-720).				

		Check if Schedule O contains a response or note to	any lir	ne in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash – non-interest-bearing			1,409,884.	1	1,299,680.
	2	Savings and temporary cash investments			156,059.	2	406,261.
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			4		
	5	Loans and other receivables from any current or form trustee, key employee, creator or founder, substantial controlled entity or family member of any of these per	er office I contrib	er, director, outor, or 35%		5	
	_			H		J	
	6	Loans and other receivables from other disqualified posection 4958(f)(1)), and persons described in section		`		6	
	_	*******				_	
	7	Notes and loans receivable, net				7	
ets	8	Inventories for sale or use				8	
Assets	9	Prepaid expenses and deferred charges				9	
4		Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		29,143.			
	b	Less: accumulated depreciation		18,470.	11,249.	10c	10,673.
	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	1,648.	15	1,648.		
	16	Total assets. Add lines 1 through 15 (must equal line	•		1,578,840.	16	1,718,262.
	17	Accounts payable and accrued expenses				17	
	18	Grants payable				18	
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities				20	
es	21	Escrow or custodial account liability. Complete Part I				21	
Liabilities	22	Loans and other payables to any current or former of key employee, creator or founder, substantial contribu- controlled entity or family member of any of these per	utor, or	35%		22	
_	23	Secured mortgages and notes payable to unrelated th		L		23	
	24	Unsecured notes and loans payable to unrelated third		<u> </u>		24	
	25	Other liabilities (including federal income tax, payable and other liabilities not included on lines 17-24). Com	•			25	
	26	Total liabilities. Add lines 17 through 25			0.	26	0.
ces		Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.	;	X			
au	27	·			1,578,840.	27	1,718,262.
Ba	28	Net assets with donor restrictions			2/0/0/0101	28	
ē		Organizations that do not follow FASB ASC 958, che		-			
F		and complete lines 29 through 33.					
Net Assets or Fund Balance	29	Capital stock or trust principal, or current funds				29	
इ	30	Paid-in or capital surplus, or land, building, or equipm	nent fun	d		30	
SS	31	Retained earnings, endowment, accumulated income,		_		31	
t A	32	Total net assets or fund balances		<u> </u>	1,578,840.	32	1,718,262.
₽	33	Total liabilities and net assets/fund balances			1,578,840.	33	1,718,262.
RΔ	^			1L 08/23/23	, ,		Form 990 (2023)

Par	t XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI.				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	5	42,5	56.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4	03,1	34.
3	Revenue less expenses. Subtract line 2 from line 1	3	1	39,4	22.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,5	78,8	340.
5	Net unrealized gains (losses) on investments.	5	•		
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
D	column (B))	10	1,7	18,2	62.
Par	t XII Financial Statements and Reporting				_
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other		_		i
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or review separate basis, consolidated basis, or both. Separate basis Both consolidated and separate basis	ed on a			
h	Were the organization's financial statements audited by an independent accountant?		2b		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate		25		
	basis, consolidated basis, or both.	410			
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit review, or compilation of its financial statements and selection of an independent accountant?	, 	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Guidance, 2 C.F.R. Part 200, Subpart F?	Uniform	3a		Х
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 on Schedule O and describe any steps taken to undergo such audits		3b		
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SCHEDULE A (Form 990)

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.

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

Open to Public Inspection

Name	ame of the organization Employer identification number										
	THE WHALES					95-326353					
Par							ctions.				
The o	organization is not a private found	`			•	•					
1	A church, convention of church	,		•	b)(1)(A)((i).					
2	A school described in sectio	n 170(b)(1)(A)(ii). (Att	ach Schedule E (Form	990).)							
3	A hospital or a cooperative h	nospital service organ	ization described in sec	ction 170)(b)(1)(<i>A</i>	۸)(iii).					
4	A medical research organiza	ition operated in conju	unction with a hospital of	describe	d in sec	ction 1 70(b)(1)(A)(iii) . E	nter 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 gov	ernment or governme	ental unit described in s	ection 1	70(b)(1))(A)(v).					
7	An organization that normally in section 170(b)(1)(A)(vi).	receives a substantial p (Complete Part II.)	part of its support from a	governm	ental un	it or from the general pul	olic described				
8	A community trust described	l in section 170(b)(1)(A)(vi). (Complete Part I	l.)							
9	An agricultural research organi	ization described in sec	ction 170(b)(1)(A)(ix) oper	ated in c	onjuncti	on with a land-grant colle	ege				
	or university or a non-land-gra										
	university:										
10	An organization that normall from activities related to its investment income and unre June 30, 1975. See section	lated business taxabl	e income (less section	oort from ns; and 511 tax)	contrib (2) no r from b	outions, membership fea more than 33-1/3% of it usinesses acquired by	es, and gross receipts ts support from gross the organization after				
11	An organization organized a	nd operated exclusive	ely to test for public safe	ety. See	section	1 509(a)(4).					
12	An organization organized a or more publicly supported or lines 12a through 12d that do	organizations describe	ed in section 509(a)(1) d	r section	n 509(a)(2). See section 509(a	ut the purposes of one)(3). Check the box on				
а	Type I. A supporting organization organization (s) the power to recomplete Part IV, Sections A	on operated, supervise					the supported on. You must				
b	Type II. A supporting organize management of the supporting must complete Part IV. Sect	organization vested in	controlled in connection the same persons that c	with its ontrol or	support manage	ted organization(s), by the supported organizat	having control or ion(s). You				
С	Type III functionally integrated organization(s) (see instruction	. A supporting organizations). You must com	tion operated in connection plete Part IV, Sections	n with, an	nd functi	onally integrated with, its	supported				
d	Type III non-functionally integrated. The instructions). You must com	organization generally	must satisfy a distribu	nnection tion req	with its s uiremen	supported organization(s) t and an attentiveness) that is not requirement (see				
е	Check this box if the organiz	ation received a writt	en determination from	the IRS	that it is	s a Type I, Type II, Type	e III functionally				
f	integrated, or Type III non-fu Enter the number of supported										
q											
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) I organizat in your g docur	s the ion listed overning nent?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)				
				Yes	No						
(A)											
<u>, , </u>											
(B)											
(C)											
(D)											
(E)											
(E)											
Total											

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

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

Sec	tion A. Public Support		· · · · · · · · · · · · · · · · · · ·	.	·		
Cale begi	ndar year (or fiscal year nning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	380,675.	324,022.	157,093.	307,287.	141,261.	1,310,338.
	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	,	,		,		0.
3	The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4	Total. Add lines 1 through 3	380,675.	324,022.	157,093.	307,287.	141,261.	1,310,338.
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)						566,027.
6	Public support. Subtract line 5 from line 4						744,311.
Sec	tion B. Total Support						. 11/0221
Cale	ndar year (or fiscal year nning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	380,675.	324,022.	157,093.	307,287.	141,261.	1,310,338.
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	322.	326.	287.	113.	580.	1,628.
9	Net income from unrelated business activities, whether or not the business is regularly carried on	0220)			0.
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) SEE PART VI					2,528.	2,528.
11	Total support. Add lines 7 through 10						1,314,494.
12	Gross receipts from related activ	ities, etc. (see ins	structions)			12	1,932,139.
13	First 5 years. If the Form 990 is organization, check this box and	for the organization stop here	on's first, second,	third, fourth, or fi	fth tax year as a	section 501(c)(3)	
Sec	tion C. Computation of Pul	olic Support P	ercentage				
14	Public support percentage for 20	23 (line 6, column	n (f), divided by li	ne 11, column (f)))	14	56.62 %
15	Public support percentage from 2	2022 Schedule A,	Part II, line 14			15	54.31 %
16a	33-1/3% support test—2023. If the and stop here. The organization						
b	33-1/3% support test—2022. If th and stop here. The organization	e organization did qualifies as a pul	d not check a box blicly supported o	on line 13 or 16a rganization	, and line 15 is 33	3-1/3% or more, c	theck this box
17a	10%-facts-and-circumstances te or more, and if the organization the organization meets the facts-	meets the facts-a	nd-circumstances	test, check this b	oox and stop here	. Éxplain in Part \	VI how
	10%-facts-and-circumstances te or more, and if the organization organization meets the facts-and	meets the facts-a I-circumstances to	nd-circumstances est. The organizat	test, check this begin	oox and stop here publicly supporte	e. Explain in Part ' d organization	VI how the
18	Private foundation. If the organiz	zation did not che	ck a box on line 1	13, 16a, 16b, 17a,	or 17b, check thi	is box and see ins	structions

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

500	tion A. Public Support	osts listed below,	'				
	• • • • • • • • • • • • • • • • • • • •	(a) 2019	(b) 2020	(c) 2021	(4) 2022	(a) 2022	(6 Tatal
	dar year (or fiscal year beginning in) Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(a) 2019	(b) 2020	(C) 2021	(d) 2022	(e) 2023	(f) Total
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3	Gross receipts from activities that are not an unrelated trade or business under section 513.						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
	Total. Add lines 1 through 5 Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.			CS			
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
Sec	tion B. Total Support		*		,		
	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	2					
	Add lines 10a and 10b. Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is organization, check this box and	stop here		third, fourth, or f	ifth tax year as a	section 501(c)(3)	
	tion C. Computation of Pul			ma 12 activities (0	`	1 45 1	0
	Public support percentage for 20	•	***		•		%
	Public support percentage from					16	%
	tion D. Computation of Inv				(0)	1 1	<u> </u>
17		•		-			%
	Investment income percentage f						%
	33-1/3% support tests—2023. If is not more than 33-1/3%, check	this box and sto	p here. The orgar	nization qualifies a	as a publicly supp	orted organization	1
	33-1/3% support tests—2022. If the line 18 is not more than 33-1/3% Private foundation. If the organization of the organiz	6, check this box a	and stop here. Th	e organization qu	alifies as a public	ly supported orga	nization

Part IV Supporting Organizations

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

Page 4

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was			
За	described in section 509(a)(1) or (2). Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b	2		
b	and 3c below. Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	3a 3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.	4 a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b		
С	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c		
5а	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was			
L	accomplished (such as by amendment to the organizing document).	5a		
	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	9b		
С	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .	9с		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	10b		

Sche	edule A (Form 990) 2023 SAVE THE WHALES 95-3263536	5	Р	age 5
Par	t IV Supporting Organizations (continued)			
11	Has the organization accepted a gift or contribution from any of the following persons?		Yes	No
	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .	11c		
Sec	tion B. Type I Supporting Organizations			
	Did the according healt, manufactor of the according healt, officers exting in their official according to according to		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		Yes	No
·	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
ā	The organization satisfied the Activities Test. Complete line 2 below.			
ŀ	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 governmental entity (see	instru	ıctions	5).
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
â	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
ŀ	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>			
ā	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .	3a		
ŀ	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Pa	$\mathbf{r}(\mathbf{v} \mid \mathbf{l})$ type iii Non-Functionally integrated 509(a)(3) Supporting Orga	anıza	tions	
1	Check here if the organization satisfied the Integral Part Test as a qualifying trus instructions. All other Type III non-functionally integrated supporting organization	t on N ns mu	lov. 20, 1970 (explain ir st complete Sections A	n Part VI). See through E.
Sec	tion A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sec	tion B — Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
á	Average monthly value of securities	1a		
ŀ	Average monthly cash balances	1b		
(Fair market value of other non-exempt-use assets	1с		
(d Total (add lines 1a, 1b, and 1c)	1d		
•	e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sec	tion C — Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally inte (see instructions).	egrate	d Type III supporting or	ganization

BAA Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

Pai	m t V $$ Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (conti	inued)	
Sec	tion D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required — provide details in Part VI)	5	
6	Other distributions (describe in Part VI). See instructions.	6	
7	Total annual distributions. Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details		
	in Part VI). See instructions.	8	
9	Distributable amount for 2023 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Eine o amount aivided by fine 5 amount		10	
Section E — Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required — explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)	4		
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.)		
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

BAA Schedule A (Form 990) 2023

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE			2023	 2022	 2021	 2020	 2019
REFUNDS	TOTAL	\$ \$	2,528. 2,528.	\$ 0.	\$ 0.	\$ 0.	\$ 0.



Schedule B (Form 990)

PUBLIC DISCLOSURE COPY

Schedule of Contributors

OMB No. 1545-0047

2023

Employer identification number

Department of the Treasury Internal Revenue Service

Name of the organization Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

SAVE THE WHALES 95-3263536 Organization type (check one): Filers of: Section: X 501(c)(3) Form 990 or 990-EZ (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year. Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it

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

2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (2023)

must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line

SAVE THE WHALES

1 Employer identification number

95-3263536

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional s	pace is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ <u>53,347.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$ <u>12,000</u> .	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$9 <u>,485</u> .	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>4</u>		\$ <u>10,000</u> .	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>5</u>		\$ <u>5,000</u> .	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ 	Person
	TEC 407001 - 00/00/03		

SAVE THE WHALES

Name of organization

Employer identification number

95-3263536

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional sp	pace is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	N/A		
		\$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		•	
		 \$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		S	
		'	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		 \$	

Schedule I	B (Form 990) (2023)		1 1 Page 4			
	nization HE WHALES		Employer identification number 95–3263536			
Part III		for the year from any one cor ompleting Part III, enter the total of (Enter this information once. See in:				
(a) No. from Part I	(b) Purpose of gift	(d) Description of how gift is held				
	N/A					
	Transferee's name, addres	(e) Transfer of gift s, and ZIP + 4	Relationship of transferor to transferee			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			

(e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE D (Form 990)

Supplemental Financial Statements

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information.

SAVE THE WHALES 95-3263536 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year..... Aggregate value of contributions to (during year). Aggregate value of grants from (during year)...... Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds No are the organization's property, subject to the organization's exclusive legal control?... Yes Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? No Yes Part II **Conservation Easements** Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Held at the End of the Tax Year a Total number of conservation easements..... 2a **b** Total acreage restricted by conservation easements..... 2h c Number of conservation easements on a certified historic structure included on line 2a....... d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax vear Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, No and enforcement of the conservation easements it holds?.... Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?.... In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets Complete if the organization answered "Yes" on Form 990, Part IV, line 8. 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1..... (ii) Assets included in Form 990, Part X..... If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items. a Revenue included on Form 990, Part VIII, line 1.....

b Assets included in Form 990, Part X.....

Part III Organizations Maintaining Col	lections of Art, His	storical Treasures,	or Other Similar As	ssets (contir	าued)
3 Using the organization's acquisition, accession, aritems (check all that apply).	nd other records, check a	ny of the following that m	ake significant use of its	collection	
a Public exhibition	d Loan	or exchange program			
b Scholarly research	e Other				
c Preservation for future generations					
4 Provide a description of the organization's collecting Part XIII.	·				
5 During the year, did the organization solicit or to be sold to raise funds rather than to be mai		t, historical treasures, organization's collection	r other similar assets ?	Yes	No
Escrow and Custodial Arrange Complete if the organization ar Form 990, Part X, line 21.	nswered "Yes" on F		•	n amount or	า
1a Is the organization an agent, trustee, custodia on Form 990, Part X?	n, or other intermediary	for contributions or oth	er assets not included	Yes	No
b If "Yes," explain the arrangement in Part XIII and					
				Amount	
c Beginning balance					
d Additions during the year					
e Distributions during the year f Ending balance					
2a Did the organization include an amount on For				Yes	No
b If "Yes," explain the arrangement in Part XIII.					
	'			<u> </u>	
Part V Endowment Funds					
Complete if the organization ar	iswered "Yes" on F	orm 990, Part IV, I	ine 10.		
(a) Current	year (b) Prior year	r (c) Two years back	(d) Three years back	(e) Four years	back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					
2 Provide the estimated percentage of the curre	nt year end balance (lin	ne 1g, column (a)) held	as:		
Board designated or quasi-endowment	96				
b Permanent endowment					
c Term endowment					
The percentages on lines 2a, 2b, and 2c should e					
3a Are there endowment funds not in the possession organization by:	of the organization that a	are held and administered	I for the	Yes	No
(i) Unrelated organizations?				3a(i)	
(ii) Related organizations?				3a(ii)	
b If "Yes" on line 3a(ii), are the related organiza	tions listed as required	on Schedule R?		. 3b	
4 Describe in Part XIII the intended uses of the	organization's endowme	ent funds.			
Part VI Land, Buildings, and Equipme					
Complete if the organization answered	'Yes" on Form 990, Part	IV, line 11a. See Form 9	90, Part X, line 10.		
Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book va	lue
1a Land					
b Buildings					
c Leasehold improvements					
d Equipment		25,343.	16,123.		220.
e Other	aual Form 000 Dort V	3,800.	2,347.		453.
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Part VII		 Other Securities 	. Form 000 Dort IV line	N/A	
(a) Docari		rganization answered Yes on gory (including name of security)	(b) Book value	e 11b. See Form 990, Part X, line 12. (c) Method of valuation: Cost or end	of year market value
	•		(D) DOOK Value	(c) Method of Valuation: Cost of end	-or-year market value
` '		ts			
(3) Other	field equity interest	,3			
(A)					
(B)	. – – – – – – –				
(C)	. – – – – – – –				
(D)	. – – – – – – –				
(E)					
(F)	. – – – – – – –				
(G)					
(H)					
(l)					
		990, Part X, line 12, column (B))			
Part VIII	Investments -	- Program Related	Form OOO Dort IV line	N/A	
	(a) Description of	investment	(b) Book value	e 11c. See Form 990, Part X, line 13. (c) Method of valuation: Cost or en	d-of-vear market value
(1)	(a) Description of	IIIV63till61it	(b) Book value	(c) Wethou of Valuation. Cost of Cit	a or year market value
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
		990, Part X, line 13, column (B))	37./7		
Part IX	Other Assets		N/A	A e 11d. See Form 990, Part X, line 15.	
	Complete ii the of		scription	5 11d. 000 1 01111 000, 1 drt X, 1110 10.	(b) Book value
(1)					
(2)					
(3)					
(4) (5)					
(6)					
(7)					
(8)					
(9)					
(10)	4.5				
		l Form 990, Part X, line 15, c	:olumn (B))		
Part X	Other Liabiliti		Form 990 Part IV line	e 11e or 11f. See Form 990, Part X, line	25
1.	Complete in the of		ription of liability	5 110 01 111. 000 1 01111 000, 1 are X, 1110	(b) Book value
	al income taxes		.,		, ,
(2)					
(3)					
(4)			_		
(5) (6)					
(7)					
(8)					
(9)					
(10)					
(11)					
-		Form 990, Part X, line 25, co			
		In Part XIII, provide the text of the fo		inancial statements that reports the organization	's liability for uncertain

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. 1 Total revenue, gains, and other support per audited financial statements. 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains (losses) on investments. b Donated services and use of facilities. c Recoveries of prior year grants. d Other (Describe in Part XIII.). e Add lines 2a through 2d. 3 Subtract line 2e from line 1. a Investment expenses not included on Form 990, Part VIII, line 7b. b Other (Describe in Part XIII.). c Add lines 4a and 4b. 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Fart XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. 1 Total expenses and losses per audited financial statements. 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities. 2 Description of the period	Part X	Reconciliation of Revenue per Audited Financial Statements With Revenue per Re	eturn	N/A
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains (losses) on investments. b Donated services and use of facilities. c Recoveries of prior year grants. d Other (Describe in Part XIII.). e Add lines 2a through 2d. 3 Subtract line 2e from line 1. a Investment expenses not included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b. b Other (Describe in Part XIII.). c Add lines 4a and 4b. 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.). 5 Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. 1 Total expenses and losses per audited financial statements. 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities. b Prior year adjustments. 2 Other losses.		Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
a Net unrealized gains (losses) on investments. b Donated services and use of facilities. c Recoveries of prior year grants. d Other (Describe in Part XIII.). e Add lines 2a through 2d. 3 Subtract line 2e from line 1. 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b. 4 Add lines 4a and 4b. 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.). 5 Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. 1 Total expenses and losses per audited financial statements. 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities. 2 Donated services and use of facilities.	1 To	otal revenue, gains, and other support per audited financial statements	1	
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a Investment expenses not included on Form 990, Part VIII, line 7b	3 Su	ubtract line 2e from line 1	3	
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Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. 1 Total expenses and losses per audited financial statements	c Ac	dd lines 4a and 4b	4c	
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. 1 Total expenses and losses per audited financial statements	5 To	otal revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	
1 Total expenses and losses per audited financial statements	Part X		Retu	rn N/A
2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities				
a Donated services and use of facilities2ab Prior year adjustments2bc Other losses2c			1	
b Prior year adjustments				
c Other losses				
100 (0) 1 (0) 10 (0)				
d Other (Describe in Part XIII.)	d Ot	her (Describe in Part XIII.)		
e Add lines 2a through 2d. 2e		J A A A A A A A A A A A A A A A A A A A	2e	
3 Subtract line 2e from line 1	3 Su	ubtract line 2e from line 1	3	
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a Investment expenses not included on Form 990, Part VIII, line 7b			_	
b Other (Describe in Part XIII.)				
c Add lines 4a and 4b.				
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	

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 XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

BAA Schedule D (Form 990) 2023

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

SAVE THE WHALES

Department of the Treasury Internal Revenue Service

Name of the organization

Employer identification number 95–3263536

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

EDUCATED 7,967 STUDENTS (OVER 362,221 SINCE 1990) GRADES K-COLLEGE (IN ENGLISH & SPANISH) WITH HANDS-ON ARTIFACTS, SCIENCE BASED MARINE MAMMAL PROGRAMS. YEAR LONG ACTIVITIES AND FIELD TRIPS PROVIDED FOR 314 UNDERSERVED STUDENTS. PROVIDED SERVICE LEARNING OPPORTUNITIES FOR 32 COLLEGE STUDENTS. ENGAGED 3,234 PEOPLE THROUGH 58 PUBLIC PARTICIPATION EVENTS INCLUDING: STORM DRAIN MARKING ACTIVITIES, WATERWAY LITTER CLEANUPS (OVER 1,720 POUNDS TRASH COLLECTED), AND OUTREACH TO GARDEN STORES REGARDING PESTICIDE ALTERNATIVES. CONTINUED ENDANGERED SPECIES PARK ART PROJECT, WATER MONITORING PROGRAM, AND CARE OF MONARCH BUTTERFLY GARDENS IN SCHOOLS AND COMMUNITIES. ASSISTED MUNICIPALITIES WITH STORM DRAIN POLLUTION PREVENTION OUTREACH, AND MEDIA CAMPAIGNS. PARTNERSHIPS WITH THE WHALE DISENTANGLEMENT NETWORK, PENINSULA PLASTIC POLLUTION COALITION, RESPECT WILDLIFE COALITION, AND THE ENDANGERED VAQUITA. STRANDING NETWORK RESOURCE TO ASSIST WHALES NATIONALLY AND INTERNATIONALLY. PROVIDE EDUCATIONAL WEBSITE, SOCIAL MEDIA, AND E-NEWSLETTERS ON CURRENT MARINE MAMMAL ISSUES.

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

PRESIDENT MARIS SIDENSTECKER I, IS RELATED TO THE EXECUTIVE DIRECTOR, MARIS SIDENSTECKER II. EXECUTIVE DIRECTOR, MARIS SIDENSTECKER II IS THE DAUGHTER OF MARIS SIDENSTECKER I. THEY CO-FOUNDED THE ORGANIZATION IN 1976.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE FORM 990 IS REVIEWED BY THE BOARD PRESIDENT, EXECUTIVE DIRECTOR AND BOOKKEEPER PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

BOARD OF DIRECTORS COMPLETE ANNUAL CONFLICT OF INTEREST QUESTIONAIRES. ANY QUESTIONS

ARE SUBMITTED TO OUR NONPROFIT LAWYER FOR REVIEW.

Name of the organization

SAVE THE WHALES

Employer identification number
95-3263536

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

COMPENSATION REVIEW, APPROVAL OF OFFICERS AND KEY EMPLOYEES BY BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

COMPENSATION REVIEW, APPROVAL OF OFFICERS AND KEY EMPLOYEES BY BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL DOCUMENTS AVAILABLE TO THE PUBLIC THROUGH EMAIL UPON REQUEST.

