

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-1150

2012

Open to Public Inspection

Form 990-EZ

Department of the Treasury  
Internal Revenue Service

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.  
The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning JUL 1, 2012 and ending JUN 30, 2013

B Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization: EAST BAY ROWING

D Employer identification number: 27-5015797

E Telephone number: 5108931120

F Group Exemption Number:

G Accounting Method:  Cash  Accrual Other (specify) \_\_\_\_\_

H Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: WWW.EASTBAYROWINGCLUB.ORG

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

K Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 144,742.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received															43,373.												
	2	Program service revenue including government fees and contracts															99,002.												
	3	Membership dues and assessments																											
	4	Investment income SEE SCHEDULE O															2.												
	5a	Gross amount from sale of assets other than inventory																											
	5b	Less: cost or other basis and sales expenses																											
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																											
	6	Gaming and fundraising events																											
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																											
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)															1,440.													
c	Less: direct expenses from gaming and fundraising events																												
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)															1,440.													
7a	Gross sales of inventory, less returns and allowances																												
7b	Less: cost of goods sold																												
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																												
8	Other revenue (describe in Schedule O) SEE SCHEDULE O															925.													
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8															144,742.													
Expenses	10	Grants and similar amounts paid (list in Schedule O)																											
	11	Benefits paid to or for members																											
	12	Salaries, other compensation, and employee benefits																											
	13	Professional fees and other payments to independent contractors															42,422.												
	14	Occupancy, rent, utilities, and maintenance															25,300.												
	15	Printing, publications, postage, and shipping																											
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O															22,051.												
17	Total expenses. Add lines 10 through 16															89,773.													
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)															54,969.												
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)															65,253.												
	20	Other changes in net assets or fund balances (explain in Schedule O)															0.												
	21	Net assets or fund balances at end of year. Combine lines 18 through 20															120,222.												

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2012)

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	5,562.	22	16,775.
23 Land and buildings		23	
24 Other assets (describe in Schedule O) <b>SEE SCHEDULE O</b>	59,691.	24	103,447.
25 Total assets	65,253.	25	120,222.
26 Total liabilities (describe in Schedule O)	0.	26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	65,253.	27	120,222.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 <b>SEE SCHEDULE O</b>		28a	88,469.
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>			
29 <b>LAUNCHED A HIGH SCHOOL COMPETITIVE ROWING TEAM (OAKLAND TECH HIGH SCHOOL BULLDOGS). OFFERED SUMMER ROWING CAMPS FOR YOUTH. BEGAN A PROGRAM OF PARENT VOLUNTEERISM.</b>		29a	2,990.
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>			
30 <b>SEE SCHEDULE O</b>		30a	8,511.
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>			
31 Other program services (describe in Schedule O)		31a	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>			
32 <b>Total program service expenses</b> (add lines 28a through 31a)		32	99,970.

**Part IV List of Officers, Directors, Trustees, and Key Employees** List each one even if not compensated. (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
CHRIS GROVES PRESIDENT	6.00	0.	0.	0.
PAUL WHITE VICE PRESIDENT	4.00	0.	0.	0.
DANA SMITH SECRETARY	4.00	0.	0.	0.
MILDRED BROWN TREASURER	6.00	0.	0.	0.
PAUL BERGAMASCHI MEMBER	4.00	0.	0.	0.
JOLIE KRAKAUER MEMBER	4.00	0.	0.	0.
HELEN KEOHANE MEMBER	4.00	0.	0.	0.
KATE FRANKFURT MEMBER	4.00	0.	0.	0.
PAUL WARNER MEMBER	4.00	0.	0.	0.
TOM HORTON MEMBER	4.00	0.	0.	0.
DEVIN KELLY MEMBER	4.00	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch. O to respond to any question in this Part V [X]

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9 39a N/A
39b Gross receipts, included on line 9, for public use of club facilities 39b N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.
40b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I
40c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.
40d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T
41 List the states with which a copy of this return is filed CA
42a The organization's books are in care of EBRC TREASURER Telephone no. 5108931120
Located at 360 GRAND AVE #129, OAKLAND, CA ZIP + 4 94610
42b 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)?
42c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

		<b>Yes</b>	<b>No</b>
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

		<b>Yes</b>	<b>No</b>
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?		X
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000  NONE

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." NONE

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000  NONE

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A  Yes  No

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

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_

**CHRISTOPHER GROVES, BOARD PRESIDENT**  
Type or print name and title

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MILDRED M. BROWN	MILDRED M. BROWN	11/04/13		P00004544
	Firm's name <b>MOWAT MACKIE &amp; ANDERSON LLP</b>	Firm's EIN <b>94-6357165</b>		Phone no. <b>510-893-1120</b>	
	Firm's address <b>1999 HARRISON STREET, SUITE 1500 OAKLAND, CA 94612-3577</b>				

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2012**

Open to Public Inspection

Name of the organization **EAST BAY ROWING** Employer identification number **27-5015797**

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	<b>11g(i)</b>	
(ii) A family member of a person described in (i) above? .....	<b>11g(ii)</b>	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	<b>11g(iii)</b>	
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2012

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....			33,970.	102,569.	142,375.	278,914.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....			33,970.	102,569.	142,375.	278,914.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
6 <b>Public support.</b> Subtract line 5 from line 4.						278,914.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4 .....			33,970.	102,569.	142,375.	278,914.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....				1.	2.	3.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
11 <b>Total support.</b> Add lines 7 through 10						278,917.
12 Gross receipts from related activities, etc. (see instructions) .....					12	214.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input checked="" type="checkbox"/>

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

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) .....	14	%
15 Public support percentage from 2011 Schedule A, Part II, line 14 .....	15	%
16a <b>33 1/3% support test - 2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
16b <b>33 1/3% support test - 2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
17a <b>10% -facts-and-circumstances test - 2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
17b <b>10% -facts-and-circumstances test - 2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

THE ORGANIZATION'S INITIAL PERIOD OF OPERATIONS WAS A SHORT YEAR.

Multiple horizontal lines for supplemental information.



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization **EAST BAY ROWING** Employer identification number **27-5015797**

**FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:**

DESCRIPTION OF PROPERTY:	AMOUNT:
BANK ACCOUNT INTEREST	2.

**FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:**

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
BOAT STORAGE RENTAL INCOME	925.

**FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:**

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
OTHER ADMINISTRATIVE COSTS (TEAMSNAPE, PAYPAL AND MAILBOX FEES)	4,328.
OTHER PROGRAM COSTS (BOAT MAINTENANCE, SUPPLIES)	15,261.
LIABILITY AND DIRECTORS' INSURANCE	2,462.
<b>TOTAL TO FORM 990-EZ, LINE 16</b>	<b>22,051.</b>

**FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INCORPORATION COSTS	1,225.	1,225.
RACE FEES ADVANCED	1,247.	0.
OTHER DEPRECIABLE ASSETS	57,219.	102,222.
<b>TOTAL TO FORM 990-EZ, LINE 24</b>	<b>59,691.</b>	<b>103,447.</b>

**FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - EBRC PROVIDES SCULLING AND ROWING INSTRUCTION TO ATHLETES OF HIGH SCHOOL AGE THROUGH MASTERS, FROM BEGINNERS TO EXPERIENCED ROWERS, WITH THE GOALS OF COMPETING IN**

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

EAST BAY ROWING

Employer identification number

27-5015797

NATIONAL AND LOCAL COMPETITIONS. INSTRUCTION EMPHASIZES ROWING SKILLS,  
TEAMWORK, FITNESS, WATER SAFETY AND RESPECT FOR THE NATURAL ENVIRONMENT  
OF THE OAKLAND ESTUARY.

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:

EXPANDED THE MASTERS TEAM, MEN AND WOMEN, BY OFFERING

LEARN TO ROW SESSIONS TO ATTRACT AND TRAIN NEW ROWERS.

SIGNIFICANTLY INCREASED THE NUMBER OF RACING PARTICIPANTS

IN LOCAL, REGIONAL AND NATIONAL ROWING COMPETITIONS. OFFERED

SPECIALIZED TRAINING SESSIONS FOR COXSWAINS TO INCREASE SAFETY AND

COXING SKILLS. PURCHASED THREE RACING SHELLS AND TWO SAFETY LAUNCHES.

FORM 990-EZ, PART III, LINE 30, PROGRAM SERVICE ACCOMPLISHMENTS:

CONTINUED TO INCREASE COMMUNITY OUTREACH VIA ADAPTIVE

ROWING PROGRAMS, CORPORATE TEAM BUILDING EVENTS, FITROW

PROGRAM FOR ROWERS WHO DO NOT WISH TO PARTICIPATE ON A

RACING TEAM, AND LEARN TO ROW SESSIONS FOR VETERANS. ALL THE LABOR FOR

THESE PROGRAMS, WITH THE EXCEPTION OF PROFESSIONAL COACHES, IS PROVIDED

BY TEAM VOLUNTEERS.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,

OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,

OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

**California Exempt Organization  
Annual Information Return**

Calendar Year 2012 or fiscal year beginning month **JULY** day **1** year **2012**, and ending month **JUNE** day **30** year **2013**.

Corporation/Organization Name <b>EAST BAY ROWING</b>		California corporation number <b>C3359099</b>	
Address (suite, room, or PMB no.) <b>360 GRAND AVE., NO. 129, PMB 129</b>		FEIN <b>27-5015797</b>	
City <b>OAKLAND</b>	State <b>CA</b>	ZIP Code <b>94610</b>	

<p><b>A</b> First Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>B</b> Amended Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>C</b> IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Final Return?  <input type="checkbox"/> Dissolved    <input type="checkbox"/> Surrendered (Withdrawn)  <input type="checkbox"/> Merged/Reorganized    Enter date: _____</p> <p><b>E</b> Check accounting method:          (1) <input checked="" type="checkbox"/> Cash    (2) <input type="checkbox"/> Accrual    (3) <input type="checkbox"/> Other</p> <p><b>F</b> Federal return filed?          (1) <input type="checkbox"/> 990T    (2) <input type="checkbox"/> 990(PF)    (3) <input type="checkbox"/> Sch H (990)</p> <p><b>G</b> Is this a group filing for the subordinates/affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," attach a roster. See instructions</p> <p><b>H</b> Is this organization in a group exemption? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," what is the parent's name? _____</p> <p><b>I</b> Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," explain, and attach copies of revised documents.</p>	<p><b>J</b> If exempt under R&amp;TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&amp;TC Section 23704.5 (relating to lobbying by public charities)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," complete and attach form FTB 3509.</p> <p><b>K</b> Is the organization exempt under R&amp;TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," enter the gross receipts from nonmember sources \$ _____</p> <p><b>L</b> If organization is exempt under R&amp;TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required. <input type="checkbox"/></p> <p><b>M</b> Is the organization a Limited Liability Company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</b> Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>O</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
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**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	101,369.00
	2 Gross dues and assessments from members and affiliates	2	00
	3 Gross contributions, gifts, grants, and similar amounts received	3	43,373.00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Instruction B	4	144,742.00
	5 Cost of goods sold	5	00
	6 Cost or other basis, and sales expenses of assets sold	6	00
	7 Total costs. Add line 5 and line 6	7	00
	8 Total gross income. Subtract line 7 from line 4	8	144,742.00
<b>Expenses</b>	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	89,773.00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	54,969.00
<b>Filing Fee</b>	11 Filing fee \$10 or \$25. See General Instruction F	11	10.00
	12 Total payments	12	00
	13 Penalties and Interest. See General Instruction J	13	00
	14 Use tax. See General Instruction K	14	00
	15 <b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result	15	10.00

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

<b>Sign Here</b>	Signature of officer <b>BOARD PRESIDENT</b>	Title	Date	Telephone
<b>Paid Preparer's Use Only</b>	Preparer's signature <b>MILDRED M. BROWN</b>	Date <b>11/04/13</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00004544</b>
	Firm's name (or yours, if self-employed) and address <b>MOWAT MACKIE &amp; ANDERSON LLP 1999 HARRISON STREET, SUITE 1500 OAKLAND, CA 94612-3577</b>			FEIN <b>94-6357165</b>
				Telephone <b>510-893-1120</b>

May the FTB discuss this return with the preparer shown above? See instructions  Yes  No

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

228951 12-18-12

Receipts from Other Sources  Expenses and Disbursements	1	Gross sales or receipts from all business activities. See instructions	1	1,440.00
	2	Interest	2	2.00
	3	Dividends	3	00
	4	Gross rents	4	00
	5	Gross royalties	5	00
	6	Gross amount received from sale of assets (See Instructions)	6	00
	7	Other income SEE STATEMENT 1	7	99,927.00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	101,369.00
	9	Contributions, gifts, grants, and similar amounts paid	9	00
	10	Disbursements to or for members	10	00
	11	Compensation of officers, directors, and trustees SEE STATEMENT 2	11	0.00
	12	Other salaries and wages	12	00
	13	Interest	13	00
	14	Taxes	14	00
	15	Rents	15	25,300.00
	16	Depreciation and depletion (See instructions)	16	00
	17	Other Expenses and Disbursements SEE STATEMENT 3	17	64,473.00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	89,773.00

Schedule L Balance Sheets		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		5,562.		16,775.
2	Net accounts receivable				
3	Net notes receivable				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments				
10 a	Depreciable assets	57,219.		102,222.	
b	Less accumulated depreciation	( )	57,219. ( )		102,222.
11	Land				
12	Other assets STMT 4		2,472.		1,225.
13	<b>Total assets</b>		65,253.		120,222.
<b>Liabilities and net worth</b>					
14	Accounts payable				
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities				
19	Capital stock or principle fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		65,253.		120,222.
22	<b>Total liabilities and net worth</b>		65,253.		120,222.

Schedule M-1 Reconciliation of income per books with income per return				
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.				
1	Net income per books	54,969.	7	Income recorded on books this year not included in this return.
2	Federal income tax		8	Deductions in this return not charged against book income this year
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8
4	Income not recorded on books this year		10	Net income per return.
5	Expenses recorded on books this year not deducted in this return			Subtract line 9 from line 6
6	<b>Total. Add line 1 through line 5</b>	54,969.		54,969.

FORM 199	OTHER INCOME	STATEMENT	1
DESCRIPTION		AMOUNT	
BOAT STORAGE RENTAL INCOME		925.	
PROGRAM SERVICE REVENUE		99,002.	
TOTAL TO FORM 199, PART II, LINE 7		99,927.	

FORM 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT	2
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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
CHRIS GROVES 360 GRAND AVE #129 OAKLAND, CA 94610	PRESIDENT 6.00	0.
PAUL WHITE 360 GRAND AVE #129 OAKLAND, CA 94610	VICE PRESIDENT 4.00	0.
DANA SMITH 360 GRAND AVE #129 OAKLAND, CA 94610	SECRETARY 4.00	0.
MILDRED BROWN 360 GRAND AVE #129 OAKLAND, CA 94610	TREASURER 6.00	0.
PAUL BERGAMASCHI 360 GRAND AVE #129 OAKLAND, CA 94610	MEMBER 4.00	0.
JOLIE KRAKAUER 360 GRAND AVE #129 OAKLAND, CA 94610	MEMBER 4.00	0.
HELEN KEOHANE 360 GRAND AVE #129 OAKLAND, CA 94610	MEMBER 4.00	0.
KATE FRANKFURT 360 GRAND AVE #129 OAKLAND, CA 94610	MEMBER 4.00	0.

EAST BAY ROWING

27-5015797

PAUL WARNER 360 GRAND AVE #129 OAKLAND, CA 94610	MEMBER	4.00	0.
TOM HORTON 360 GRAND AVE #129 OAKLAND, CA 94610	MEMBER	4.00	0.
DEVIN KELLY 360 GRAND AVE #129 OAKLAND, CA 94610	MEMBER	4.00	0.
TOTAL TO FORM 199, PART II, LINE 11			0.

FORM 199	OTHER EXPENSES	STATEMENT	3
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DESCRIPTION	AMOUNT
OTHER ADMINISTRATIVE COSTS (TEAMSAP, PAYPAL AND MAILBOX FEES)	4,328.
OTHER PROGRAM COSTS (BOAT MAINTENANCE, SUPPLIES)	15,261.
LIABILITY AND DIRECTORS' INSURANCE	2,462.
PROFESSIONAL FEES AND OTHER PAYMENTS TO INDEPENDENT CONTRACTORS	42,422.
TOTAL TO FORM 199, PART II, LINE 17	64,473.

FORM 199	OTHER ASSETS	STATEMENT	4
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
INCORPORATION COSTS	1,225.	1,225.
RACE FEES ADVANCED	1,247.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	2,472.	1,225.



DANA SMITH, THE BOARD SECRETARY, SERVED AS A PART TIME ROWING COACH AND WAS COMPENSATED FOR THOSE SERVICES AT THE SAME MONTHLY RATE AS OTHER COACHES OF SIMILAR EXPERIENCE. HER TOTAL COMPENSATION WITHIN THIS PERIOD WAS \$4237.