

For the calendar year 2023, or tax year beginning **January 01,** 2023, and ending **December 31,** 2023

Name of foundation New Media Arts Inc		A Employer identification number 27-2500171
Number and street (or P.O. box number if mail is not delivered to street address) 2001 ADDISON ST, STE 300,	Room/suite	B Telephone number (see instructions) (510) 725-7870
City or town, state or province, country, and ZIP or foreign postal code BERKELEY, CA 94704		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☒ Initial return of a former public charity ☐ Final return ☐ Amended return ☒ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 144,360	J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d), must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received(attach schedule)	1,955			
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	43	43	43	
	4 Dividends and interest from securities	0	0	0	
	5a Gross rents	0	0	0	
	b Net rental income or (loss)	0			
	6a Net gain or (loss) from sale of assets not on line 10	0			
	b Gross sales price for all assets on line 6a	0			
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications			0	
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	1,998	43	43	
	13 Compensation of officers, directors, trustees, etc.	0	0	0	0
	14 Other employee salaries and wages	0	0	0	0
	15 Pension plans, employee benefits	0	0	0	0
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion	725	0	0	
	20 Occupancy	0	0	0	0
	21 Travel, conferences, and meetings	0	0	0	0
	22 Printing and publications	0	0	0	0
	23 Other expenses (attach schedule)	26,857	0	0	26,857
	24 Total operating and administrative expenses. Add lines 13 through 23	27,582	0		26,857
	25 Contributions, gifts, grants paid	204,348			20,448
	26 Total expenses and disbursements. Add lines 24 and 25	231,930	0		47,305
	27 Subtract line 26 from line 12:	(229,932)			
	a Excess of revenue over expenses and disbursements				
	b Net investment income(if negative, enter -0-)		43		
c Adjusted net income(if negative, enter -0-)				43	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	163,086	33,923	33,923
	2	Savings and temporary cash investments	0	107,677	107,677
	3	Accounts receivable 1,760			
		Less: allowance for doubtful accounts 0	0	1,760	1,760
	4	Pledges receivable 0			
		Less: allowance for doubtful accounts 0	0		
	5	Grants receivable	0	1,000	1,000
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use	0	0	0
	9	Prepaid expenses and deferred charges 306		0	0
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis 0			
		Less: accumulated depreciation (attach schedule) 0			
Liabilities	12	Investments—mortgage loans	0	0	0
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis 0			
		accumulated depreciation (attach schedule) 0	715	0	0
	15	Other assets (describe)	198,544	0	0
	16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	362,651	144,360	144,360
Liabilities	17	Accounts payable and accrued expenses	0	11,641	
	18	Grants payable	0	0	
	19	Deferred revenue	0	0	
	20	Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
Net Assets or Fund Balances	23	Total liabilities (add lines 17 through 22)	0	11,641	
		Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30. ☒			
	24	Net assets without donor restrictions	362,651	132,719	
	25	Net assets with donor restrictions			
		Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. ☐			
	26	Capital stock, trust principal, or current funds			
Net Assets or Fund Balances	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds			
	29	Total net assets or fund balances (see instructions)	362,651	132,719	
	30	Total liabilities and net assets/fund balances (see instructions)	362,651	144,360	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	362,651
2	Enter amount from Part I, line 27a	2	(229,932)
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	132,719
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	132,719

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8. }	3	

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter:(attach copy of letter if necessary—see instructions)		1	1
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	
3 Add lines 1 and 2		3	1
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1
6 Credits/Payments:			
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a		
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d.		7	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	1
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax Refunded		11	0

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	☐	☒
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	☐	☒
If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
1c Did the foundation file Form 1120-POL for this year?	☐	☒
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ _____ (2) On foundation managers. \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	☐	☒
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	☐	☒
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	☐	☒
4b If "Yes," has it filed a tax return on Form 990-T for this year?	☐	☐
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .	☒	☐
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	☒	☐
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	☒	☐
8a Enter the states to which the foundation reports or with which it is registered. See instructions. CA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General. (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	☒	☐
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII	☒	☐
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	☒	☐
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	☐	☒
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	☐	☒
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address www.newmediaarts.org	☒	☐
14 The books are in care of <u>Judith Adele Combs</u> Telephone no. <u>(510) 725-7870</u> Located at <u>2001 ADDISON ST, STE 300, BERKELEY, CA</u> ZIP+4 <u>94704</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—check here and enter the amount of tax-exempt interest received or accrued during the year	☐	
16 At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country	☐	☒

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

1a During the year, did the foundation (either directly or indirectly):

- (1) Engage in the sale or exchange, or leasing of property with a disqualified person?
- (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
- (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
- (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
- (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?
- (6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)

b If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions

c Organizations relying on a current notice regarding disaster assistance, check here ☐

d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?

2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):

a At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?

If "Yes," list the years 20____, 20____, 20____, 20____

b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)

c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here.
20____, 20____, 20____, 20____

3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?

b If "Yes," did it have excess business holdings in 2023 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2023.)

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?

b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?

	Yes	No
1a(1)	☐	☒
1a(2)	☐	☒
1a(3)	☐	☒
1a(4)	☐	☒
1a(5)	☐	☒
1a(6)	☐	☒
1b	☐	☐
1d	☐	☒
2a	☐	☒
2b	☐	☐
3a	☐	☒
3b	☐	☐
4a	☐	☒
4b	☐	☒

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year, did the foundation pay or incur any amount to:

	Yes	No
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐	☒
5a(1)		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	☐	☒
5a(2)		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐	☒
5a(3)		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d) (4)(A)? See instructions.	☐	☒
5a(4)		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐	☒
5a(5)		
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions.	☐	☐
5b		
c Organizations relying on a current notice regarding disaster assistance, check here ☐		
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	☐	☒
5d		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐	☒
6a		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	☐	☒
6b		
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐	☒
7a		
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	☐	☐
7b		
8 Is the foundation 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?	☐	☒
8		

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account other allowances
Judith Adele Combs 2001 Addison St , Ste 300, Berkeley, CA 94704	Director/Treasurer 5	0	0	0
Mike Higgins 2001 Addison St , Ste 300, Berkeley, CA 94704	Director/CTO 3	0	0	0
Valerie Hill 2001 Addison St , Ste 300, Berkeley, CA 94704	Director/Secretary 3	0	0	0
G. Ronnie Kraegel 2001 Addison St, Ste 300, Berkeley, CA 94704	Director/CFO 2	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

Part VII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		

Part VIII-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 See Statement	
2 See Statement	
3 See Statement	
4 Community Virtual Libraries, real librarianship in virtual worlds. We encourage digital citizenship through virtual worlds and virtual world events, creating and maintaining databases of resources. Information professionals maintain the library along with the help of volunteers, educators, and lifelong learners.	25

Part VIII-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 none	0
2 none	0
All other program-related investments. See instructions.	
3 none	0
Total. Add lines 1 through 3	0

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	152,342
c	Fair market value of all other assets (see instructions)	1c	99,783
d	Total (add lines 1a, b, and c)	1d	252,125
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	252,125
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	3,782
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	248,343
6	Minimum investment return. Enter 5% (0.05) of line 5	6	12,417

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ☒ and do not complete this part.)

1	Minimum investment return from Part IX, line 6	1	
2a	Tax on investment income for 2023 from Part V, line 5	2a	
b	Income tax for 2023. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	47,305
b	Program-related investments—total from Part VIII-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	47,305

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only				
b Total for prior years: 20 ____, 20 ____, 20 ____				
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 e				
4 Qualifying distributions for 2023 from Part XI, line 4: \$ _____				
a Applied to 2022, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2023 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2019				
b Excess from 2020				
c Excess from 2021				
d Excess from 2022				
e Excess from 2023				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling**b** Check box to indicate whether the foundation is a private operating foundation described in section ☒ 4942(j)(3) or ☐ 4942(j)(5)**2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed**b** 85% (0.85) of line 2a**c** Qualifying distributions from Part XI, line 4, for each year listed**d** Amounts included in line 2c not used directly for active conduct of exempt activities**e** Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c**3** Complete 3a, b, or c for the alternative test relied upon:**a** "Assets" alternative test—enter:**(1)** Value of all assets**(2)** Value of assets qualifying under section 4942(j)(3)(B)(i)**b** "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed**c** "Support" alternative test—enter:**(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)**(2)** Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)**(3)** Largest amount of support from an exempt organization**(4)** Gross investment income

Tax year	Prior 3 years			(e) Total
(a) 2023	(b) 2022	(c) 2021	(d) 2020	
43	16,644	11,880	15,901	44,468
37	14,147	10,098	13,516	37,798
47,305	0	0	0	47,305
0	0	0	0	0
47,305	0	0	0	47,305
0	0	0	0	0
0	0	0	0	0
8,278	11,628	11,160	10,601	41,667
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)**1 Information Regarding Foundation Managers:****a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)**Selby Evans****b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.**none****2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:**b** The form in which applications should be submitted and information and materials they should include:**c** Any submission deadlines:**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XIV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient		If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)					
a Paid during the year					
See Statements					

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue:					
	a		0			
	b					
	c					
	d					
	e					
	f					
	g Fees and contracts from government agencies					
2	Membership dues and assessments		0			
3	Interest on savings and temporary cash investments		43			
4	Dividends and interest from securities					
5	Net rental income or (loss) from real estate:					
	a Debt-financed property					
	b Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events .					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue: a					
	b					
	c					
	d					
	e					
12	Subtotal. Add columns (b), (d), and (e)		43		0	0
13	Total. Add line 12, columns (b), (d), and (e)			13		43

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations.

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

	Yes	No
1a(1)	☐	☒
1a(2)	☐	☒
1b(1)	☐	☒
1b(2)	☐	☒
1b(3)	☐	☒
1b(4)	☐	☒
1b(5)	☐	☒
1b(6)	☐	☒
1c	☐	☒

- a** Transfers from the reporting foundation to a noncharitable exempt organization of:

(1) Cash

(2) Other assets

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

- d** If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?

☐ Yes ☐ No

- b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

**Sign
Here**

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.

Judith Adele Combs

05/06/2025

Treasurer/Co-CEO

Signature of officer or trustee

Date _____

Title _____

May the IRS discuss this return with the preparer shown below?

See instructions. ☐ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name		Firm's EIN		
	Firm's address		Phone no		

Name of the Organization New Media Arts Inc		Employer identification number 27-2500171
Statement name: Other Expenses - Part I Line 23		
Explanation:	Tax prep	
Expenses per books:	\$10,048	
Net Investment Income:	\$0	
Adjusted Net Income:	\$0	
Disbursements for Charity Purpose:	\$10,048	
Explanation:	Grant writing	
Expenses per books:	\$215	
Net Investment Income:	\$0	
Adjusted Net Income:	\$0	
Disbursements for Charity Purpose:	\$215	
Explanation:	Bookkeeping	
Expenses per books:	\$3,943	
Net Investment Income:	\$0	
Adjusted Net Income:	\$0	
Disbursements for Charity Purpose:	\$3,943	
Explanation:	Shipping	
Expenses per books:	\$558	
Net Investment Income:	\$0	
Adjusted Net Income:	\$0	
Disbursements for Charity Purpose:	\$558	
Explanation:	Subscription - forum	
Expenses per books:	\$248	
Net Investment Income:	\$0	
Adjusted Net Income:	\$0	
Disbursements for Charity Purpose:	\$248	
Explanation:	Servers, websites, grids	
Expenses per books:	\$2,317	
Net Investment Income:	\$0	
Adjusted Net Income:	\$0	
Disbursements for Charity Purpose:	\$2,317	
Explanation:	Software & digital licensing	
Expenses per books:	\$5,600	
Net Investment Income:	\$0	
Adjusted Net Income:	\$0	
Disbursements for Charity Purpose:	\$5,600	
Explanation:	PayPal fees	
Expenses per books:	\$45	
Net Investment Income:	\$0	
Adjusted Net Income:	\$0	
Disbursements for Charity Purpose:	\$45	

Explanation:	E&O insurance
Expenses per books:	\$1,010
Net Investment Income:	\$0
Adjusted Net Income:	\$0
Disbursements for Charity Purpose:	\$1,010

Explanation:	Mailing service
Expenses per books:	\$2,873
Net Investment Income:	\$0
Adjusted Net Income:	\$0
Disbursements for Charity Purpose:	\$2,873

Statement name: Other assets - Part II Line 15

Description:	Donated library scan backlog
BOY:	\$191,960
EOY:	\$0
EOY - FMV:	\$0

Description:	Antique books
BOY:	\$6,584
EOY:	\$0
EOY - FMV:	\$0

Statement name: Statement Regarding Activity - Part VI A Line 5

We lost our major donor in 2023 due to his illness, which necessitated a contraction in our projects. We donated the assets of three of them to another charity (see expense statements) so that we can run the remaining projects within our current expected donation and investment income. This also reduced our substantial public in-kind donations (antique book scans), so we must now file as a Private Foundation instead of a Public Charity.

Statement name: Part VII Line 1 List of officers

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation	(d) Health benefits	(e) Estimated amount of other compensation
Iain McCracken Director/CTO 2001 Addison St, Ste 300, Berkeley, CA 94704	3	\$0	\$0	\$0
Carla Pritchett Director/Secy 2001 Addison St, Ste 300, Berkeley, CA 94704	1	\$0	\$0	\$0
Sytske Wijnsma Chair/CEO 2001 Addison St, Ste 300, Berkeley, CA 94704	3	\$0	\$0	\$0

Statement name: Part VIII-A Direct Charitable Activities

Explanation:	Antique Pattern Library provides scans of public domain crafts and design books for free to anyone who wants to use them, under creative commons licensing. About 200 volunteers have been involved at various times in curatorial services, acquisitions, scanning, image editing, cataloging, database and maintaining a forum of about 6000 members. We put considerable effort into preparing the media so it can be downloaded by users with poor equipment and connections, to print or display on smaller devices, for use in hands-on crafts. The website experiences about 200,000 page visits a week. www.antiquepatternlibrary.org
Amount:	\$3,000

Explanation:	Arcadia Asylum Asset Archive: Arcadia Asylum was a gifted and prolific virtual world artist between 2006-2014 in Second Life. These artworks only exist in individual collections within that closed world, and many have suffered data corruption. We are working to recover her artworks and bring them to an open simulator grid where they can be restored, exhibited, and made available to the public for teaching modeling, texturing and lighting. www.arcadiaasylum.org
Amount:	\$400
Explanation:	Cookie II is a virtual world where we maintain exhibits, hold events, ranging from theatrical performances to discussions, demonstrations and classes in creative uses of virtual world technology. We also use this platform to introduce people new to virtual worlds, to teach the skill sets they need to participate in virtual world arts. https://www.kitely.com/virtual-world/newmediaarts-cto/cookieII
Amount:	\$958

Name of the Organization New Media Arts Inc	Employer identification number 27-2500171
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Statement name: Depreciation - Part I Line 19

Name of property:	Synology DiskStation DS1515+
Description of Property:	Book scanner
Type of Expense:	Depreciation
Date Acquired:	10/21/2017
Cost or Other Basis:	\$4,142
Depreciation Allowed:	\$4,142
Method of Computation:	straight line
Depreciation this Year:	\$667
Depreciation:	Life (Years)
Rate(%) / Life:	5
Expenses per books:	\$667
Net Investment Income:	\$0
Adjusted Net Income:	\$0

Name of property:	Seagate 5TB USB drives x2 (red)
Description of Property:	Data storage
Type of Expense:	Depreciation
Date Acquired:	12/16/2019
Cost or Other Basis:	\$289
Depreciation Allowed:	\$58
Method of Computation:	straight line
Depreciation this Year:	\$58
Depreciation:	Life (Years)
Rate(%) / Life:	5
Expenses per books:	\$58
Net Investment Income:	\$0
Adjusted Net Income:	\$0

Statement name: Land, buildings and equipment basis - Part II Line 14

Description:	Book scanners
Land, buildings, and equipment basis:	\$0
Less accumulated depreciation:	\$0
BOY:	\$715
EOY:	\$0
EOY - FMV:	\$0

Statement name: Substantial Contributor - Part VI A Line 10

Name:	Lisa Niedermeyer
Address:	unk, unk,Dallas, TX 99999

Name of the Organization New Media Arts Inc	EIN 27-2500171
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Grants and Contributions Paid during the year - Part XIV Line 3a - Payments to organizations

S. No.	Name	Address	Foundation status	Expense per book	Disbursements for charitable purposes
1	Metaverse Libraries	1029-222 Queen Street,Ottawa,ON K1P 5V9 Canada	NC	\$204,348	\$20,448

Purpose of grant or contribution (Class of Activity): We lost our major donor in 2023, due to his illness. We donated three of our projects to Metaverse Libraries, a Canadian charity so they can fundraise more effectively: www.antiquepatternlibrary.org, <https://www.vweconsortium.org/> and <https://communityvirtuallibrary.org/>