Form **990-PF**
Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0052
2020
Open to Public Inspection

For calendar year 2020, or tax year beginning 01-01-2020 , and ending 12-31-2020

Name of foundation
HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)
% INVERNESS COUNSEL LLC

A Employer identification number
20-1164239

Number and street (or P.O. box number if mail is not delivered to street address)
INVERNESS CNSL LLC 845 3RD AVE 8F
Room/suite

B Telephone number (see instructions)
(212) 207-2122

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10022

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)* ▶$ 98,427,386

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)	24,806,661			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments	37,103	224,301		
	4	Dividends and interest from securities . . .	112,074	887,704		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	2,386,036			
	b	Gross sales price for all assets on line 6a 11,457,937				
	7	Capital gain net income (from Part IV, line 2) . . .		9,870,476		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	221,404	-425,940		
	12	**Total.** Add lines 1 through 11	27,563,278	10,556,541		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	96,172	0	0	96,172
	b	Accounting fees (attach schedule)	11,690	13,359	0	13,359
	c	Other professional fees (attach schedule)	128,192			144,619
	17	Interest				
	18	Taxes (attach schedule) (see instructions) . . .	461,404	60,890		
	19	Depreciation (attach schedule) and depletion . . .	41,566			
	20	Occupancy				
	21	Travel, conferences, and meetings	7,897			7,887
	22	Printing and publications				
	23	Other expenses (attach schedule)	1,078,545	367,553		976,833
	24	**Total operating and administrative expenses.** Add lines 13 through 23	1,825,466	441,802	0	1,238,870
	25	Contributions, gifts, grants paid	9,793,378			9,793,378
	26	**Total expenses and disbursements.** Add lines 24 and 25	11,618,844	441,802	0	11,032,248
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	15,944,434			
	b	**Net investment income** (if negative, enter -0-)		10,114,739		
	c	**Adjusted net income** (if negative, enter -0-) . . .				

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	49,462	95,866	95,866
2	Savings and temporary cash investments	8,383,657	4,213,500	4,213,500
3	Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
4	Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
5	Grants receivable			
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			
9	Prepaid expenses and deferred charges			
10a	Investments—U.S. and state government obligations (attach schedule)			
b	Investments—corporate stock (attach schedule)	6,511,194	28,045,624	28,045,624
c	Investments—corporate bonds (attach schedule)			
11	Investments—land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
12	Investments—mortgage loans			
13	Investments—other (attach schedule)	55,107,401	65,996,475	65,996,475
14	Land, buildings, and equipment: basis ▶ 131,763			
	Less: accumulated depreciation (attach schedule) ▶ 81,472	68,665	50,291	50,291
15	Other assets (describe ▶)	25,630	25,630	25,630
16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	70,146,009	98,427,386	98,427,386
Liabilities 17	Accounts payable and accrued expenses	31,455	102,363	
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)			
23	**Total liabilities**(add lines 17 through 22)	31,455	102,363	
Net Assets or Fund Balances	**Foundations that follow FASB ASC 958, check here** ▶ ☑ **and complete lines 24, 25, 29 and 30.**			
24	Net assets without donor restrictions	70,114,554	98,325,023	
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			
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)	70,114,554	98,325,023	
30	**Total liabilities and net assets/fund balances** (see instructions)	70,146,009	98,427,386	

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	70,114,554
2	Enter amount from Part I, line 27a	2	15,944,434
3	Other increases not included in line 2 (itemize) ▶	3	12,266,035
4	Add lines 1, 2, and 3	4	98,325,023
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	98,325,023

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., 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.)
1 a	CAPITAL GAINS FROM MRYD	P		
b	CAPITAL GAINS FROM OVERLOOK PARTNERS FUND	P		
c	CAPITAL GAINS FROM OVERLOOK 3G	P		
d	PUBLICLY TRADED SECURITIES	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	2,175,096			2,175,096
b	2,154,433			2,154,433
c	79,473			79,473
d	7,048,935		1,587,461	5,461,474
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col.(h))
a				2,175,096
b				2,154,433
c				79,473
d				5,461,474
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** 9,870,476

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 Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

SECTION 4940(e) REPEALED ON DECEMBER 20, 2019 - DO NOT COMPLETE

1 Reserved

(a) Reserved	(b) Reserved	(c) Reserved	(d) Reserved

2 Reserved **2**

3 Reserved. **3**

4 Reserved **4**

5 Reserved **5**

6 Reserved **6**

7 Reserved **7**

8 Reserved , ... **8**

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), 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)			
b	Reserved		1	140,595
c	All other domestic foundations enter 1.39% of line 27b. Exempt foreign organizations enter 4% 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	140,595
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	140,595
6	Credits/Payments:			
a	2020 estimated tax payments and 2019 overpayment credited to 2020	6a: 212,519		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c: 100,000		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d		7	312,519
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	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	171,924
11	Enter the amount of line 10 to be: **Credited to 2021 estimated tax** ▶ 171,924	**Refunded** ▶	11	

Part VII-A Statements Regarding Activities

		Line	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?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition)	1b		No
	*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.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
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.*	2		No
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*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	Yes	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	Yes	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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?	6	Yes	
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 XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MI			
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 General Instruction G? *If "No," attach explanation*	8b	Yes	
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 2020 or the taxable year beginning in 2020? See the instructions for Part XIV. If "Yes," complete Part XIV	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VII-A Statements Regarding Activities (continued)

			Yes	No
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.	11		No
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	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶https://www.hightidefoundation.org/

14 The books are in care of ▶INVERNESS COUNSEL LLC Telephone no. ▶(212) 207-2122

Located at ▶845 THIRD AVE 8TH FL NEW YORK NY ZIP+4 ▶10022

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 ▶ | 15 |

			Yes	No
16	At any time during calendar year 2020, 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?	16		No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign			

Part VII-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.

			Yes	No
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? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☑ Yes ☐ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(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)? ☐ Yes ☑ No			
	(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.) ☐ Yes ☑ No			
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	1b		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	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 2020?	1c		No
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 2020, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2020? ☐ Yes ☐ No			
	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.)	2b		
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? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2020 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 Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2020.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2020?	4b		No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions ☑ Yes ☐ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
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		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	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? ☑ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
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 during the year? ☐ Yes ☑ No			

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, 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
RICHARD H LAWRENCE INVERNESS CNSL LLC 845 3RD AVE 8F NEW YORK, NY 10022	PRESIDENT 5.0	0	0	0
DEE M LAWRENCE INVERNESS CNSL LLC 845 3RD AVE 8F NEW YORK, NY 10022	VICE-PRESIDENT 5.0	0	0	0
PHILLIP S LAWRENCE INVERNESS CNSL LLC 845 3RD AVE 8F NEW YORK, NY 10022	TREASURER/SECRETARY 5.0	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

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

Part VIII **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
ENVEST INC 7721 SE 58TH STREET MERCER ISLAND,WA 98040	PROGRAM CONSULTING	75,000
MARSOFT INCORP 2 OLIVER STREET SUITE 701 BOSTON,MA 02109	PROGRAM CONSULTING	180,000
COOLEY LLP 101 California Street 5TH FLOOR SAN FRANCISCO,CA 94111	LEGAL CONSULTING	52,000
RILEY DUREN 425 E CANYON VIEW PL TUCSON,AZ 85704	PROGRAM CONSULTING	108,833

Total number of others receiving over $50,000 for professional services. . . . . ►

Part IX-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 THE FOUNDATION IS DEDICATED TO MAKING A SIGNIFICANT, MEASURABLE IMPACT ON CLIMATE CHANGE MITIGATION THROUGH ITS SUPPORT OF RESEARCH INITIATIVES (SEE ATTACHMENT A)	396,755
2	
3	
4	

Part IX-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	
2	
All other program-related investments. See instructions. **3**	
Total. Add lines 1 through 3 . . . . ►	

Part X 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	8,910,994
b	Average of monthly cash balances.	1b	5,847,261
c	Fair market value of all other assets (see instructions).	1c	60,551,938
d	**Total** (add lines 1a, b, and c).	1d	75,310,193
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d.	3	75,310,193
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	1,129,653
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	74,180,540
6	**Minimum investment return.** Enter 5% of line 5.	6	3,709,027

Part XI 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 X, line 6.			1	3,709,027
2a	Tax on investment income for 2020 from Part VI, line 5.	2a	140,595		
b	Income tax for 2020. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b.			2c	140,595
3	Distributable amount before adjustments. Subtract line 2c from line 1.			3	3,568,432
4	Recoveries of amounts treated as qualifying distributions.			4	
5	Add lines 3 and 4.			5	3,568,432
6	Deduction from distributable amount (see instructions).			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.			7	3,568,432

Part XII 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	11,032,248
b	Program-related investments—total from Part IX-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	0
b	Cash distribution test (attach the required schedule).	3b	0
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	11,032,248
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions.	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4.	6	11,032,248

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2019	(c) 2019	(d) 2020
1 Distributable amount for 2020 from Part XI, line 7				3,568,432
2 Undistributed income, if any, as of the end of 2020:				
a Enter amount for 2019 only.			0	
b Total for prior years: 2018 , 2017 , 2016				
3 Excess distributions carryover, if any, to 2020:				
a From 2015. 2,724,982				
b From 2016. 7,430,374				
c From 2017. 7,446,992				
d From 2018. 12,654,118				
e From 2019. 18,635,535				
f **Total** of lines 3a through e.	48,892,001			
4 Qualifying distributions for 2020 from Part XII, line 4: ▶ $ 11,032,248				
a Applied to 2019, but not more than line 2a			0	
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 2020 distributable amount				3,568,432
e Remaining amount distributed out of corpus	7,463,816			
5 Excess distributions carryover applied to 2020. *(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	56,355,817			
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 2019. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				0
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 2015 not applied on line 5 or line 7 (see instructions) . . .	2,724,982			
9 **Excess distributions carryover to 2021.** Subtract lines 7 and 8 from line 6a	53,630,835			
10 Analysis of line 9:				
a Excess from 2016 7,430,374				
b Excess from 2017 7,446,992				
c Excess from 2018. . . . 12,654,118				
d Excess from 2019 18,635,535				
e Excess from 2020 7,463,816				

Part XIV **Private Operating Foundations** (see instructions and Part VII-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 2020, enter the date of the ruling

b. Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2020	**(b)** 2019	**(c)** 2018	**(d)** 2017	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, 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 X, 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					

Part XV **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).)

RICHARD H AND DEE M LAWRENCE

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.

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 XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	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
a *Paid during the year*				
ADM Capital Foundation 859 Willard St Ste 400 Quincy,MA 02169	NONE	PC	Clean energy roadmap	200,000
Advanced Energy Economy Institute 1000 Vermont Ave NW 3rd Floor Washington,DC 20005	NONE	PC	Clean energy engagement	323,500
Alliance for Climate Education 4676 Broadway Ste A Boulder,CO 80304	NONE	PC	the Climate Education	100,000
American Flood Coalition 1501 M St NW STE 430 Washington,DC 20005	NONE	PC	public awareness about flooding	500,000
GlobalGiving Foundation Inc 1110 Vermont Ave NW Ste 550 washington,DC 20005	NONE	PC	UNRESTRICTED	1,500
Bipartisan Policy Center Action Inc 1225 Eye St NW ste 1000 washington,DC 20005	NONE	PC	UNRESTRICTED	25,000
CDP North America 127 W 26th St ste 300 New York,NY 10001	NONE	PC	benchmarking on climate change	170,000
Center for International Environmental Law 1101 15th St NW Ste 1100 Washington,DC 20005	NONE	PC	Climate Change	300,000
Ceres 99 Chauncy St 6th Fl Boston,MA 02111	NONE	PC	Clean energy	185,000
Rockefeller Philanthropy Advisor 6 West 48th St 10th Fl new york,NY 10036	NONE	PC	Climate change communications	100,000
Conservative Energy Network 106 W Allegan St Ste 200 lansing,MI 48933	NONE	PC	Clean energy engagement	462,000
Conservatives for Responsible Stewardship 11705 Sumacs St Oakton,VA 22124	NONE	PC	Clean energy engagement	105,000
Coz Corporation 525 SELMART LN PETALUMA,CA 94954	NONE	NC	SUPPORT for meals to needy driven by pandemic	150,000
Deploy-Us Inc 23 Byron Ave Lexington,MA 02420	NONE	PC	climate change	220,000
Earthjustice 50 California St STE 500 san francisco,CA 94111	NONE	PC	climate change	100,000
Sustainable Markets Foundation 45W 36th St 6th Fl new york,NY 10018	NONE	PC	Clean energy	13,125
Energy Foundation International 301 Battery St 5th Fl san francisco,CA 94111	NONE	PC	reducing pollution	640,500
Environmental Defense Fund 257 Park Ave South 17th Fl new york,NY 10010	NONE	PC	Climate Change	510,811
Environmental Integrity Project 1000 Vermont Ave NW 11th Fl washington,DC 20005	NONE	PC	Understanding Climate Change Pollutants	50,000
Rockefeller Family Fund Inc 475 Riverside Dr STE 900 new york,NY 10115	NONE	PC	Reducing Pollution	150,000
FOUNDATION INTERNATIONAL LAW OF THE ENVIRONMENT 80-86 GRAYS INN ROAD LONDON WC1 8NH UK	NONE	NC	Climate Change	1,000,000
Forest Trends 1203 19th St NW 4R Washington,MD 20036	NONE	PC	UNRESTRICTED	15,000
European Climate Foundation Riviervismarkt 5 2513 AM THE Hague NL	NONE	NC	SUPPORT THE PROJECTS OF COMMUNICATIONS ON CLIMATE CHANGE THE CLEAN ENERGY	1,606,083
International Collaborative for Science Education 705 Americana Dr Unit 5A	NONE	PC	SUPPORT Maasai stoves and solar project	110,000

Annapolis, MD 21401				
International Marketing Strategies 100 FIRST STAMFORD PL 6TH FL stamford, CT 06902	NONE	NC	Support the Climate	50,000
Clean Air Task Force 114 State St 6th Fl Boston, MD 02109	NONE	PC	clean energy standards	250,000
Friends of the Earth Australia 312 Smith St Collingwood 3066 Victoria 3065 AS	NONE	NC	Clean energy	150,000
The Partnership Project 1501 m st NW Washington, DC 20005	NONE	PC	Reducing Pollution	750,000
The Niskanen Center Inc 820 1st St NE Ste 675 Washington, DC 20002	NONE	PC	Support of Environmental Program	75,000
PSE Healthy Energy 1440 Broadway STEe 750 Oakland, DC 20002	NONE	PC	Review of Studies on Pollution	149,200
George Mason University Foundation Inc 4400 University Dr MS 1A3 Fairfax, VA 22030	NONE	PC	climate and clean energy	200,000
Rocky Mountain Institute 2490 Junction Pl STE 200 Boulder, CO 80301	NONE	PC	climate and clean energy	161,037
Solutions for Our Climate Heyground 5 Ttukseom-ro 1-na-gil S SEOUL 04779 KS	NONE	NC	Clean energy	300,000
Stockholm Environment Institute US 11 Curtis Ave Somerville, MA 02144	NONE	PC	Carbon Analysis	4,972
Taxpayers for Common Sense 651 Pennsylvania Ave SE Washington, DC 20003	NONE	PC	Climate Change Education	160,000
Virginia Organizing 703 Concord Ave Charlottesville, VA 22903	NONE	PC	Climate change communications.	10,000
United Nations Foundation 1750 Pennsylvania Ave NW STE 300 washington, DC 20006	NONE	PC	Climate change communications	100,000
Yale University SCHOOL OF PUBLIC HEALTH PO BOX 2038 new haven, CT 06521	NONE	PC	UNRESTRICTED	295,650
Yale School of Forestry and Environmental Studies 195 PROSPECT ST NEW HAVEN, CT 06511	NONE	PC	UNRESTRICTED	100,000
Total . . . . ▶ **3a**				9,793,378
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

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					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments	900099	7,309	14	29,794	
4 Dividends and interest from securities			14	112,074	
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	900099	151,999	18	2,234,037	
9 Net income or (loss) from special events:					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a EXCISE TAX			01	221,404	
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e). .		159,308		2,597,309	

13 **Total.** Add line 12, columns (b), (d), and (e). 13 2,756,617

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
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?			
a Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

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.

(a) Line No.	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

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.

Signature of officer or trustee	Date	Title
	2021-11-14	

May the IRS discuss this return with the preparer shown below (see instr.) ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
GEORGE D MARINOS		2021-11-14		P00305572

Firm's name ▶ SEILER LLP

Firm's EIN ▶

Firm's address ▶ THREE LAGOON DR STE 400
REDWOOD CITY, CA 94065

Phone no. (650) 365-4646

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B

(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2020

Name of the organization	Employer identification number
HIGH TIDE FOUNDATION (FKA OVERLOOK INTERNATIONAL FOUNDATION INC)	20-1164239

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (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 other 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 or 990-EZ), 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, 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, 990-EZ, or 990-PF), but it **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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
HIGH TIDE FOUNDATION (FKA OVERLOOK INTERNATIONAL FOUNDATION INC)	20-1164239

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	RICHARD H LAWRENCE DEE M LAWRENC INVERNESS COUNSEL LLC 845 3RD AVE NEW YORK, NY 10022	$ 24,806,661	☑ Person ☐ Payroll ☑ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
HIGH TIDE FOUNDATION (FKA OVERLOOK INTERNATIONAL FOUNDATION INC)	20-1164239

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
1	400 SH ALPHABET INC CL A HIGH: 1,557.00; LOW: 1,505.11; AVG:1,531.10	$ 612,424	2020-09-14
1	900 SH AMAZON.COM INC HIGH: 3,187.39; LOW: 3,096.00 AVG: 3,141.70	$ 2,827,530	2020-09-14
1	10,000 SH APPLE INC HIGH: 115.93; LOW: 112.80; AVG: 114.37	$ 1,143,700	2020-09-14
1	5,400 SH FACEBOOK INC HIGH: 276.64; LOW: 265.70; AVG: 271.17	$ 1,464,318	2020-09-14
1	69,141 SH NETEASE INC HIGH: 91.52; LOW: 86.86; AVG: 89.19	$ 6,166,686	2020-11-12
1	3,000 SH ROPER TECHNOLOGIES INC HIGH: 433.55; LOW: 427.46; AVG: 430.51	$ 1,291,515	2020-08-27

Name of organization	Employer identification number
HIGH TIDE FOUNDATION (FKA OVERLOOK INTERNATIONAL FOUNDATION INC)	20-1164239

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
1	5,000 SH UnitedHealth Group Inc HIGH: 314.77; LOW: 305.49; AVG: 310.13	$ 1,550,675	2020-08-27
1	30,000 SH VROOM INC HIGH: 43.80; LOW: 42.37; AVG: 43.09	$ 1,292,550	2020-12-24
1	3,080 SH FACEBOOK INC HIGH: 301.23; LOW: 292.02; AVG: 296.63	$ 913,605	2020-08-27
1	3,025 SH NETEASE INC HIGH: 83.73; LOW: 80.77; AVG: 82.25	$ 248,806	2020-06-12
1	70,633 SH NETEASE INC HIGH: 93.00; LOW: 90.95; AVG: 91.98	$ 6,496,470	2020-12-24
1	2,600 SH UNITEDHEALH GROUP INC HIGH: 311.12; LOW: 303.01; AVG: 307.07	$ 798,382	2020-09-14

Name of organization	Employer identification number
HIGH TIDE FOUNDATION (FKA OVERLOOK INTERNATIONAL FOUNDATION INC)	20-1164239

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of** ***exclusively*** **religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once. See instructions.) ▶ $**

Use duplicate copies of Part III if additional space is needed.

(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
-	

(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
-	

Additional Data

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Software ID:

Software Version:

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BOOKKEEPING FEES	11,690	13,359		13,359

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TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description of Amortized Expenses	Date Acquired, Completed, or Expended	Amount Amortized	Deduction for Prior Years	Amortization Method	Current Year Amortization	Net Investment Income	Adjusted Net Income	Total Amount of Amortization
SOFTWARE	2020-02-16	6,000		3.0	1,833			1,833
SOFTWARE	2020-02-16	6,250		3.0	1,910			1,910
SOFTWARE	2020-05-04	1,050		3.0	233			233
SOFTWARE	2020-08-11	5,815		3.0	784			784
SOFTWARE	2020-10-31	251		3.0	21			21
SOFTWARE	2020-12-11	305		3.0	8			8

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Contractor	Explanation
ENVEST INC	PROVIDE SERVICE FOR GRANT MAKING CONFERENCE
MARSOFT INCORP	PROVIDE A STUDY FOR THE PROGRAM OF DECARBONIZATION IN THE SHIPPING INDUSTRY.
COOLEY LLP	PROVIDE LEGAL SERVICE FOR CARBON MATTER PROJECT
RILEY DUREN	PROVIDE CONSULTING SERVICE FOR THE SATELLITE WORK

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
COMPUTER EQUIPMENT	2018-01-01	96,723	39,251	SL	3	31,654			
LEASEHOLD IMPROV	2019-01-01	11,846	655	SL	3	3,949			
COMPUTER EQUIPMENT	2020-01-01	2,860		SL	3	953			
COMPUTER EQUIPMENT	2020-01-01	662		SL	3	221			

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
COZ CORPORATION	525 SELMART LN PETALUMA, CA 94954	2020-06-12	150,000	PROVIDING MEALS TO NEEDY CITIZENS DUE TO COVID 19 PANDEMIC.	150,000	NO	05/05/2020 & 07/23/2020	2021-10-28	COZ COPORATION PROVIDED A REPORT REGARDING THE CHARITABLE SPENDING OF THE GRANT. THE HIGH TIDE FOUNDATION VERIFIED THAT ALL THE GRANT WAS USED PER THE GRANT AGREEMENT.
International Marketing Strategies	100 FIRST STAMFORD PLACE 6TH FL STAMFORD, CT 06902	2020-10-09	50,000	ASSISTING THE INTERNATIONAL SHIPPING INDUSTRY IN ITS EFFORT TO DECARBONIZE.	50,000	NO	03/23/2021	2021-10-28	INTERNATIONAL MARKETING STRATEGIES PROVIDED A REPORT REGARDING THE CHARITABLE SPENDING OF THE GRANT. THE HIGH TIDE FOUNDATION VERIFIED THAT ALL THE GRANT WAS USED PER THE GRANT AGREEMENT.
Friends of the Earth Australia	312 SMITH ST COLLINGWOOD 3066 VICTORIA 3065 AS	2020-04-29	150,000	IN SUPPORT OF SHIFTING FINANCE FROM COAL TO CLEAN ENERGY IN SOUTHEAST ASIA.	150,000	NO	02/15/2021	2021-11-02	Friends of the Earth Australia PROVIDED A REPORT REGARDING THE CHARITABLE SPENDING OF THE GRANT. THE HIGH TIDE FOUNDATION VERIFIED THAT ALL THE GRANT WAS USED PER THE GRANT AGREEMENT.

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Name of Stock	End of Year Book Value	End of Year Fair Market Value
176,469 SH NETEASE INC	16,900,436	16,900,436
900 SH AMAZON COM INC	2,931,237	2,931,237
30,000 SH VROOM INC	1,229,100	1,229,100
5,850 SH UNITEDHEALTH GROUP	2,051,478	2,051,478
2,000 SH ROPER TECHNOLOGIES	862,180	862,180
10,000 SH APPLE INC	1,326,900	1,326,900
400 SH ALPHABET INC	701,056	701,056
7,480 SH FACEBOOK INC	2,043,237	2,043,237

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MRYD LLC	FMV	44,223,897	44,223,897
OVERLOOK 3G INVESTMENTS LP	FMV	4,086,164	4,086,164
THE OVERLOOK PARTNERS FUND LP	FMV	17,686,414	17,686,414

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GENERAL CORPORATE COUNSEL	96,172			96,172

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
OTHER ASSETS	630	630	630
PROGRAM RELATED INVESTMENT	25,000	25,000	25,000

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LICENSE FEE	20			20
OFFICE SUPPLIES	10,576			10,576
RECRUITING EXPENSES	29,468			29,468
BANK FEES	5,797	6,597		216
DUES & SUBSCRIPTIONS	10,029			10,029
TELEPHONE EXPENSES	1,645			1,645
POSTAGE	16			16
INVESTMENT FEES		360,956		
GRANT MAKING CONFERENCE	75,000			75,000
PROGRAM EXPENSES	267,495			267,495
PERSONNEL COSTS	676,209			580,078
MARKETING EXPENSES	750			750
DOMAIN REGISTRATION	1,540			1,540

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
EXCISE TAX REFUND	221,404		
PARTNERSHIP INCOME	0	-425,940	

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description	Amount
UNREALIZED GAIN	12,266,035

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SATELLITE CONSULTING FEES	90,245			98,579
IT CONSULTING FEES	37,947			46,040

TY 2020 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	0	60,890		
EXCISE TAXES	461,404			