

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: SOLAR RIGHTS ALLIANCE. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 302 WASHINGTON ST 150-5062. City or town, state or province, country, and ZIP or foreign postal code: SAN DIEGO, CA 921032110

D Employer identification number: 81-1203907. E Telephone number: (916) 778-0096. G Gross receipts \$ 560,458

F Name and address of principal officer: DAVID ROSENFELD, 302 WASHINGTON ST 150-5062, SAN DIEGO, CA 921032110

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) [checked], 501(c)(4) (insert no.), 4947(a)(1) or 527

J Website: WWW.SOLARRIGHTS.ORG

K Form of organization: Corporation [checked], Trust, Association, Other

L Year of formation: M State of legal domicile:

Part I Summary

Table with 3 main sections: 1. Activities & Governance (mission statement, 2-7b); 2. Revenue (8-12); 3. Expenses (13-19). Includes columns for Prior Year and Current Year.

Part II Signature Block

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

Sign Here: Signature of officer DAVID ROSENFELD EXECUTIVE DIRECTOR, Date 2024-06-19. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2024-09-16, Firm's name CARR BERGLUND RINGGENBERG APAC, Firm's address 8150 SIERRA COLLEGE BLVD SUITE 290 ROSEVILLE, CA 95661.

May the IRS discuss this return with the preparer shown above? See Instructions. [checked] Yes [ ] No

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

WE EDUCATE AND ENGAGE THE PUBLIC TO DEFEND THE RIGHT OF EVERY CALIFORNIAN TO MAKE AND STORE SOLAR ENERGY ON THEIR PROPERTY WITHOUT UNREASONABLE INTERFERENCE OR BARRIERS.

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

Yes No

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

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

Yes No

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

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

4a (Code: ) (Expenses \$ 352,751 including grants of \$ 90,000 ) (Revenue \$ )

STOP THE BIG UTILITY TAX SOLAR RIGHTS ALLIANCE HELPED LEAD THE STATEWIDE CAMPAIGN TO STOP THE UTILITIES FROM CHARGING ALL RATEPAYERS A LARGE UTILITY TAX OF BETWEEN 25 AND 80/MONTH JUST FOR BEING HOOKED UP TO THE UTILITY. THE UTILITY TAX WILL INCREASE BILLS ON MILLIONS OF RATEPAYERS WHO DO NOT USE MUCH ELECTRICITY. THIS WOULD IMPACT SOLAR USERS AND PEOPLE LIVING IN APARTMENTS AND SMALL HOMES. SOLAR RIGHTS ALLIANCE HELPED BUILD A STATEWIDE COALITION OF MORE THAN 250 NONPROFIT ORGANIZATIONS, WHICH WORKED TOGETHER TO MOBILIZE TENS OF THOUSANDS OF LETTERS, PHONE CALLS, AND IN PERSON MEETINGS WITH STATE LAWMAKERS URGING THEM TO PASS A LAW TO STOP THE BIG UTILITY TAX. IN RESPONSE TO THIS PRESSURE, LAWMAKERS INTRODUCED A BILL TO REIN IN THE UTILITY TAX IN EARLY 2024.

4b (Code: ) (Expenses \$ 47,034 including grants of \$ ) (Revenue \$ )

GET ROOFTOP SOLAR GROWING AGAIN AS WE PREDICTED, THE ROOFTOP SOLAR MARKET BEGAN FALLING OFF A CLIFF IN LATE 2023 AS THE CA PUBLIC UTILITIES COMMISSION (CPUC) RULE CHANGES TOOK EFFECT. SOLAR RIGHTS ALLIANCE HELPED DISTRIBUTE UP TO DATE SOLAR INDUSTRY DATA TO THE PUBLIC, AND ENCOURAGED THE PUBLIC TO CONTACT STATE LAWMAKERS AND ASK THEM TO PASS LEGISLATION TO REVERSE THE DAMAGE. THIS IS THE BEGINNING OF A MEDIUM TERM EFFORT TO PUSH BACK AGAINST THE UTILITY INFLUENCE IN THE LEGISLATURE AND GET THE PENDULUM SWINGING BACK TOWARDS ROOFTOP SOLAR. THIS EFFORT PROMPTED SEVERAL LAWMAKERS TO INTRODUCE LEGISLATION IN EARLY 2024.

4c (Code: ) (Expenses \$ 88,188 including grants of \$ ) (Revenue \$ )

CUT SOLAR RED TAPE SOLAR RIGHTS ALLIANCE LED THE EFFORT TO HELP LOCAL GOVERNMENTS COMPLY WITH THE SOLAR ACCESS ACT (2022). THIS NEW LAW REQUIRES CITIES AND COUNTIES TO IMPLEMENT A SYSTEM IN WHICH RESIDENTIAL ROOFTOP SOLAR PERMITS CAN BE ISSUED INSTANTANEOUSLY WHEN THE PLANS COMPLY WITH BUILDING CODES. SOLAR RIGHTS ALLIANCE EDUCATED THE PUBLIC ABOUT THE LAW AND ENCOURAGED RESIDENTS TO CONTACT LOCAL OFFICIALS TO EDUCATE THEM ABOUT THE LAW AND ENCOURAGE THEM TO COMPLY. SOLAR RIGHTS ALLIANCE TRAINED LOCAL RESIDENTS TO SPEAK AT THEIR LOCAL CITY AND COUNTY COUNCIL MEETINGS, DID OUTREACH TO THE MEDIA, AND ESTABLISHED A WEBSITE THAT TRACKS WHICH CITIES HAVE COMPLIED WITH THE LAW. HTTPS://SOLARRIGHTS.ORG/STREAMLINEDPERMITTING. THESE EFFORTS ARE RESPONSIBLE FOR MORE THAN HALF OF ALL THE JURISDICTIONS (203 CITIES AND COUNTIES) THAT HAVE ACTED TO COMPLY WITH THE SOLAR ACCESS ACT. AS OF EARLY 2024, THE GRAND TOTAL POPULATION OF ALL CITIES AND COUNTIES THAT ARE IN THE PIPELINE OR HAVE FINISHED THE PIPELINE IS NOW 29,540,089, WHICH IS 76% OF THE STATE OF CALIFORNIA.

(Code: ) (Expenses \$ 99,946 including grants of \$ ) (Revenue \$ )

PROTECT CONSUMER BATTERY WARRANTIES SOLAR RIGHTS ALLIANCE ALERTED CONSUMERS TO A PROPOSAL AT THE STATE CONTRACTOR LICENSING BOARD THAT WOULD EFFECTIVELY FORCE SOLAR USERS WITH A BATTERY TO VOID THE WARRANTY ON THEIR SYSTEM. MORE THAN 300 CONSUMERS WROTE A LETTER TO THE CSLB AND DOZENS TESTIFIED IN PERSON AT THE CSLB'S JUNE MEETING. PARTLY IN RESPONSE TO CONSUMER PRESSURE, THE CSLB DELAYED THEIR DECISION TO 2024. CONSUMER EDUCATION SOLAR RIGHTS ALLIANCE CONTINUED ITS WORK TO HELP CURRENT AND PROSPECTIVE SOLAR USERS MAKE INFORMED CONSUMER CHOICES WITH ACCURATE INFORMATION. WE PRIORITIZED EDUCATING THE PUBLIC ABOUT HOW THE CPUC'S NEM3 DECISION WOULD AFFECT CURRENT AND FUTURE SOLAR USERS, POSTING AN FAQ, HOSTING A WIDELY VIEWED WEBINAR, AND RESPONDING TO EMAIL AND PHONE INQUIRIES. WE ALSO HOSTED A WEBINAR ON BATTERY STORAGE TO HELP CONSUMERS DETERMINE IF THAT MADE SENSE FOR THEM. WE UPDATED THE CONTENT OF OUR ONLINE CONSUMER GUIDE TO REFLECT CHANGES IN THE LAW, AND RESPONDED TO ALL MANNER OF CONSUMER QUESTIONS VIA EMAIL AND PHONE.

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

(Expenses \$ 99,946 including grants of \$ ) (Revenue \$ )

4e Total program service expenses 587,919

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions 11a-11f and 12a-12b. Questions cover topics like political activities, lobbying, donor funds, conservation easements, and financial statements.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

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

Main form area containing questions 2a through 17, including sections for 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7 Organizations that may receive deductible contributions under section 170(c), 8 Sponsoring organizations maintaining donor advised funds, 9 Sponsoring organizations maintaining donor advised funds, 10 Section 501(c)(7) organizations, 11 Section 501(c)(12) organizations, 12a Section 4947(a)(1) non-exempt charitable trusts, 13 Section 501(c)(29) qualified nonprofit health insurance issuers, 14a-14b, 15, 16, and 17.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee, or key employee listed in Part VII...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe on Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed (C A) 18 Section 6104 requires an organization to make its Form 1023... 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents... 20 State the name, address, and telephone number of the person who possesses the organization's books and records: DAVID ROSENFELD 302 WASHINGTON ST 150-5062 SAN DIEGO, CA 921032110 (916) 778-0096





**Part VIII Statement of Revenue**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Amt Similar Amounts				
<b>1a</b> Federated campaigns . . . . .		<b>1a</b>		
<b>b</b> Membership dues . . . . .		<b>1b</b>		
<b>c</b> Fundraising events . . . . .		<b>1c</b>		
<b>d</b> Related organizations		<b>1d</b>		
<b>e</b> Government grants (contributions)		<b>1e</b>		
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above		<b>1f</b>	542,458	
<b>g</b> Noncash contributions included in lines 1a - 1f:\$		<b>1g</b>		
<b>h Total.</b> Add lines 1a-1f . . . . .				542,458

Program Service Revenue		Business Code				
<b>2a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b>	All other program service revenue.					
<b>g Total.</b>	Add lines 2a-2f. . . . .					

Other Revenue								
		(i) Real	(ii) Personal					
<b>3</b>	Investment income (including dividends, interest, and other similar amounts)							
<b>4</b>	Income from investment of tax-exempt bond proceeds							
<b>5</b>	Royalties . . . . .							
<b>6a</b>	Gross rents		(i) Real	(ii) Personal				
		<b>b</b>	Less: rental expenses					
		<b>c</b>	Rental income or (loss)					
<b>d</b>	Net rental income or (loss) . . . . .							
<b>7a</b>	Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
		<b>b</b>	Less: cost or other basis and sales expenses					
		<b>c</b>	Gain or (loss)					
<b>d</b>	Net gain or (loss) . . . . .							
<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .							
			<b>8a</b>	18,000				
		<b>b</b>	Less: direct expenses	<b>8b</b>	1,225			
<b>c</b>	Net income or (loss) from fundraising events . . . . .			16,775				
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .							
			<b>9a</b>					
		<b>b</b>	Less: direct expenses	<b>9b</b>				
<b>c</b>	Net income or (loss) from gaming activities . . . . .							
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .							
			<b>10a</b>					
		<b>b</b>	Less: cost of goods sold	<b>10b</b>				
<b>c</b>	Net income or (loss) from sales of inventory . . . . .							
<b>11a</b>	Other Revenue Misc Amt	Business Code						
		<b>b</b>						
		<b>c</b>						
		<b>d</b>	All other revenue . . . . .					
<b>e Total.</b>	Add lines 11a-11d . . . . .							
<b>12 Total revenue.</b>	See instructions . . . . .			559,233				

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	90,000	90,000		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	171,059	145,400	8,553	17,106
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,667	5,101	283	283
<b>9</b> Other employee benefits	31,868	28,682	1,593	1,593
<b>10</b> Payroll taxes	13,509	12,159	675	675
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	1,894		1,894	
<b>c</b> Accounting	4,564		4,564	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
<b>12</b> Advertising and promotion	3,162	3,162		
<b>13</b> Office expenses	3,318	3,318		
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel	11,436	11,436		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	2,012	2,012		
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	3,038	3,038		
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> CONTRACT SERVICES	224,765	224,765		
<b>b</b> WEB HOSTING	52,357	52,357		
<b>c</b> BANK CHARGES	3,696	3,696		
<b>d</b> WEB PROGRAMMING	1,313	1,313		
<b>e</b> All other expenses	2,451	1,480	971	
<b>25</b> Total functional expenses. Add lines 1 through 24e	626,109	587,919	18,533	19,657
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	219,733	<b>1</b>	134,601
	<b>2</b> Savings and temporary cash investments		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	19,743
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .		219,733	<b>16</b>	154,344
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	1,487
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		0	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	219,733	<b>27</b>	152,857
	<b>28</b> Net assets with donor restrictions		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> Total net assets or fund balances	219,733	<b>32</b>	152,857
	<b>33</b> Total liabilities and net assets/fund balances	219,733	<b>33</b>	154,344

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	559,233
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	626,109
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-66,876
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	219,733
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	152,857

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2c</b>	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

**Schedule B**

**Schedule of Contributors**

OMB No. 1545-0047

**2023**

(Form 990)  
Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990, 990-EZ, or 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization SOLAR RIGHTS ALLIANCE	Employer identification number 81-1203907
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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<sup>1</sup>/<sub>3</sub>% 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  
SOLAR RIGHTS ALLIANCE

**Employer identification number**  
81-1203907

**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
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
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**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
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization SOLAR RIGHTS ALLIANCE	Employer identification number 81-1203907
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**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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**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization  
SOLAR RIGHTS ALLIANCE

**Employer identification number**  
81-1203907

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		<b>FUND RAISING</b> (event type)	(event type)	(total number)	(add col. (a) through col. (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	18,000			18,000
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	18,000			18,000
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	1,225			1,225
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				1,225
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				16,775	

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		<b>1</b> Gross revenue . . . . .			
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No		
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization conducts gaming activities:  
 \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

c If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See

Instructions.

Return Reference

Explanation

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

**Schedule I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Department of the  
Treasury  
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization  
SOLAR RIGHTS ALLIANCE

**Employer identification number**

81-1203907

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) COFEM	32-0154043		10,000				
(2) GREEN THE CHURCH	26-4726567		30,000				
(3) ENVIRONMENTAL JUSTICE CO FOR WATER	20-2539559		40,000				
(4) FECADEMIN FEDERACION MICHOACANA	84-4008453		10,000				

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . .
- 3** Enter total number of other organizations listed in the line 1 table . . . . .

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference

Explanation

**Additional Data**

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**SCHEDULE O**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.****Attach to Form 990 or 990-EZ.****Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2023****Open to Public  
Inspection**Name of the organization  
SOLAR RIGHTS ALLIANCE

Employer identification number

81-1203907

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	STOP THE BIG UTILITY TAX SOLAR RIGHTS ALLIANCE HELPED LEAD THE STATEWIDE CAMPAIGN TO STOP THE UTILITIES FROM CHARGING ALL RATEPAYERS A LARGE UTILITY TAX OF BETWEEN 25 AND 80/MONTH JUST FOR BEING HOOKED UP TO THE UTILITY. THE UTILITY TAX WILL INCREASE BILLS ON MILLIONS OF RATEPAYERS WHO DO NOT USE MUCH ELECTRICITY. THIS WOULD IMPACT SOLAR USERS AND PEOPLE LIVING IN APARTMENTS AND SMALL HOMES. SOLAR RIGHTS ALLIANCE HELPED BUILD A STATEWIDE COALITION OF MORE THAN 250 NONPROFIT ORGANIZATIONS, WHICH WORKED TOGETHER TO MOBILIZE TENS OF THOUSANDS OF LETTERS, PHONE CALLS, AND IN PERSON MEETINGS WITH STATE LAWMAKERS URGING THEM TO PASS A LAW TO STOP THE BIG UTILITY TAX. IN RESPONSE TO THIS PRESSURE, LAWMAKERS INTRODUCED A BILL TO REIN IN THE UTILITY TAX IN EARLY 2024.
FORM 990, PAGE 2, PART III, LINE 4C	CUT SOLAR RED TAPE SOLAR RIGHTS ALLIANCE LED THE EFFORT TO HELP LOCAL GOVERNMENTS COMPLY WITH THE SOLAR ACCESS ACT (2022). THIS NEW LAW REQUIRES CITIES AND COUNTIES TO IMPLEMENT A SYSTEM IN WHICH RESIDENTIAL ROOFTOP SOLAR PERMITS CAN BE ISSUED INSTANTANEOUSLY WHEN THE PLANS COMPLY WITH BUILDING CODES. SOLAR RIGHTS ALLIANCE EDUCATED THE PUBLIC ABOUT THE LAW AND ENCOURAGED RESIDENTS TO CONTACT LOCAL OFFICIALS TO EDUCATE THEM ABOUT THE LAW AND ENCOURAGE THEM TO COMPLY. SOLAR RIGHTS ALLIANCE TRAINED LOCAL RESIDENTS TO SPEAK AT THEIR LOCAL CITY AND COUNTY COUNCIL MEETINGS, DID OUTREACH TO THE MEDIA, AND ESTABLISHED A WEBSITE THAT TRACKS WHICH CITIES HAVE COMPLIED WITH THE LAW. <a href="https://solarrights.org/streamlinedpermitting">HTTPS://SOLARRIGHTS.ORG/STREAMLINEDPERMITTING</a> . THESE EFFORTS ARE RESPONSIBLE FOR MORE THAN HALF OF ALL THE JURISDICTIONS (203 CITIES AND COUNTIES) THAT HAVE ACTED TO COMPLY WITH THE SOLAR ACCESS ACT. AS OF EARLY 2024, THE GRAND TOTAL POPULATION OF ALL CITIES AND COUNTIES THAT ARE IN THE PIPELINE OR HAVE FINISHED THE PIPELINE IS NOW 29,540,089, WHICH IS 76% OF THE STATE OF CALIFORNIA.
FORM 990, PAGE 2, PART III, LINE 4D	PROTECT CONSUMER BATTERY WARRANTIES SOLAR RIGHTS ALLIANCE ALERTED CONSUMERS TO A PROPOSAL AT THE STATE CONTRACTOR LICENSING BOARD THAT WOULD EFFECTIVELY FORCE SOLAR USERS WITH A BATTERY TO VOID THE WARRANTY ON THEIR SYSTEM. MORE THAN 300 CONSUMERS WROTE A LETTER TO THE CSLB AND DOZENS TESTIFIED IN PERSON AT THE CSLB'S JUNE MEETING. PARTLY IN RESPONSE TO CONSUMER PRESSURE, THE CSLB DELAYED THEIR DECISION TO 2024. CONSUMER EDUCATION SOLAR RIGHTS ALLIANCE CONTINUED ITS WORK TO HELP CURRENT AND PROSPECTIVE SOLAR USERS MAKE INFORMED CONSUMER CHOICES WITH ACCURATE INFORMATION. WE PRIORITIZED EDUCATING THE PUBLIC ABOUT HOW THE CPUC'S NEM3 DECISION WOULD AFFECT CURRENT AND FUTURE SOLAR USERS, POSTING AN FAQ, HOSTING A WIDELY VIEWED WEBINAR, AND RESPONDING TO EMAIL AND PHONE INQUIRIES. WE ALSO HOSTED A WEBINAR ON BATTERY STORAGE TO HELP CONSUMERS DETERMINE IF THAT MADE SENSE FOR THEM. WE UPDATED THE CONTENT OF OUR ONLINE CONSUMER GUIDE TO REFLECT CHANGES IN THE LAW, AND RESPONDED TO ALL MANNER OF CONSUMER QUESTIONS VIA EMAIL AND PHONE.
FORM 990, PAGE 6, PART VI, LINE 11B	PRIOR TO SUBMITTING THE 990, WE DISTRIBUTE A DRAFT 990 TO THE BOARD VIA EMAIL AND ASK FOR AN EMAIL CONFIRMATION FROM EACH BOARD MEMBER OF RECEIPT AND REVIEW.
FORM 990, PAGE 6, PART VI, LINE 12C	WE ANNUALLY REQUIRE BOARD MEMBERS AND OFFICERS TO COMPLETE AND SUBMIT A NEW CONFLICT OF INTEREST FORM, AND STORE THESE IN THE ORGANIZATIONAL FILES.
FORM 990, PAGE 6, PART VI, LINE 19	NO DOCUMENTS AVAILABLE TO THE PUBLIC

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