

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2024

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 2024 calendar year, or tax year beginning 01-01-2024, and ending 12-31-2024

- 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 \$ 869,113

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. Briefly describe the organization's mission or most significant activities: 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. Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3-7: Summary statistics (voting members, independent members, employees, volunteers, revenue, net income). 8-12: Revenue breakdown (Contributions, program service, investment, other). 13-19: Expenses breakdown (Grants, benefits, salaries, fundraising, other). 20-22: Net Assets or Fund Balances (Total assets, liabilities, net assets).

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 2025-08-11

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2025-08-11, 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. Yes [checked] 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 \$ 371,605 including grants of \$ 90,000 ) (Revenue \$ )

STOP THE BIG UTILITY TAX LED STATEWIDE EFFORT TO PASS AB 1999, WHICH WOULD HAVE STOPPED AN UNCAPPED FIXED CHARGE ON ALL RATEPAYERS FROM GOING INTO EFFECT. UTILITIES AND THEIR ALLIES ARE PUSHING FOR THIS CHARGE, AKA THE "UTILITY TAX" TO BE 50/MONTH OR MORE. ORGANIZED A STATEWIDE COALITION WITH HUNDREDS OF ORGANIZATIONS, MOBILIZED THOUSANDS OF CONSTITUENT CALLS INTO LAWMAKER OFFICES, LOBBIED STATE LEGISLATORS, AND GENERATED MEDIA ATTENTION. AB 1999 WAS DEFEATED UNDER PRESSURE FROM GOV. NEWSOM, LEGISLATIVE LEADERSHIP, AND UTILITY LOBBYISTS TO KEEP THE UTILITY TAX. THE CPUC ULTIMATELY SET THE TAX AT 24/MO FOR MOST RATEPAYERS, WITH PLANS TO INCREASE. WE INTEND TO KEEP FIGHTING THIS TAX, WITH THE GOAL OF KILLING IT ENTIRELY OR ROLLING IT BACK TO THE NATIONAL AVERAGE OF 12/MO.

4b (Code: ) (Expenses \$ 154,835 including grants of \$ ) (Revenue \$ )

REFUTING UTILITY LIES ABOUT ROOFTOP SOLAR WORKING WITH ENERGY ECONOMISTS AND SOLAR INDUSTRY EXPERTS, LAUNCHED A PUBLIC EDUCATION CAMPAIGN TO DEMONSTRATE THAT ROOFTOP SOLAR ACTUALLY IS A NET SAVINGS TO ALL RATEPAYERS, AND DEBUNK THE FALSE CLAIM THAT ROOFTOP SOLAR IS RESPONSIBLE FOR THE STATE'S HIGH ELECTRICITY RATES. USING HARD DATA, WE BUILT OUT A WEBSITE - WWW.SOLARRIGHTS.ORG/COST-SHIFT - THAT OUTLINED HOW UTILITY SPENDING INCREASES ON POLES AND WIRES ARE THE REAL CAUSE OF HIGH RATES, AND HOW ROOFTOP SOLAR REDUCES THAT SPENDING. WE ALSO CONDUCTED AND PUBLISHED RESEARCH ON THE ORIGINS OF THE "COST SHIFT" LIE WITH UTILITY PUBLIC RELATIONS EXECUTIVES. ORGANIZED WEBINARS, PRESENTATIONS TO NONPROFIT GROUPS AND LAWMAKERS, AND BRIEFINGS WITH REPORTERS. ALSO HELPED SOLAR USERS RESPOND TO MEDIA STORIES THAT REPEATED THE FALSE CLAIM.

4c (Code: ) (Expenses \$ 30,967 including grants of \$ ) (Revenue \$ )

EXPOSING UTILITY INFLUENCE IN POLITICS PUBLISHED NEW AND EXPANDED DATA SHOWING THE BREADTH AND DEPTH OF UTILITY INFLUENCE OVER CALIFORNIA POLITICS, SHOWING CAMPAIGN CONTRIBUTIONS, LOBBYING, AND PAYMENTS TO NONPROFITS, ACADEMICS, AND TRADE GROUPS. THE DATA DEMONSTRATED HOW THE UTILITIES HAVE SPENT MORE THAN 1 BILLION TO BUY LOYALTY, GOODWILL, OR SILENCE AT EVERY LEVEL OF CALIFORNIA POLITICS AND CULTURE. DISTRIBUTED THIS RESEARCH VIA OUR WEBSITE, OTHER ORGANIZATIONS, AND THE MEDIA.

(Code: ) (Expenses \$ 61,934 including grants of \$ ) (Revenue \$ )

CONSUMER EDUCATION & PROTECTION - THE SOLAR HELP DESK MAINTAINED AND UPDATED OUR ONLINE CONSUMER GUIDE, AVAILABLE FOR FREE ON OUR WEBSITE. INFORMED OUR LIST OF 150,000 SOLAR CONSUMERS ABOUT THE CONSUMER GUIDE. EACH WEEK, THE SOLAR HELP DESK FIELDS 50-100 CALLS AND EMAILS FROM CURRENT AND PROSPECTIVE SOLAR CONSUMERS AND HELPS TROUBLESHOOT ISSUES AND ANSWER QUESTIONS.

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

(Expenses \$ 61,934 including grants of \$ ) (Revenue \$ )

4e Total program service expenses 619,341

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

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 other IRS filings.

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, with sub-questions (a-e) for many items. Includes input fields for numbers and yes/no answers.

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) DAVID ROSENFELD ..... EXECUTIVE DI	70.50 ..... 0.00			X			109,773	0	14,800
(2) CHERENE BIRKHOLZ ..... BOARD MEMBER		X					0	0	0
(3) TOM FENDLEY ..... BOARD MEMBER		X					0	0	0
(4) FATIMA MALIK ..... BOARD MEMBER		X					0	0	0
(5) LEE MILLER ..... SECRETARY		X					0	0	0
(6) ROBERT MILLS ..... TREASURER		X					0	0	0
(7) DAVID RUSCH ..... BOARD PRESID		X					0	0	0
(8) MARQUIS SMITH ..... BOARD MEMBER		X					0	0	0



**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>	868,476	
<b>g</b> Noncash contributions included in lines 1a - 1f:\$		<b>1g</b>		
<b>h Total.</b> Add lines 1a-1f . . . . .				868,476

Program Service Revenue	2a	Business Code				
<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	3 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	<b>6a</b>	(i) Real	(ii) Personal			
		<b>b</b> Less: rental expenses	<b>6b</b>			
		<b>c</b> Rental income or (loss)	<b>6c</b>			
<b>d</b> Net rental income or (loss) . . . . .						
<b>7a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	(ii) Other			
		<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>			
		<b>c</b> Gain or (loss)	<b>7c</b>			
<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>					
		637				
<b>b</b> Less: direct expenses	<b>8b</b>	2,093				
<b>c</b> Net income or (loss) from fundraising events . . . . .				-1,456		
<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>	<b>11a</b>	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 . . . . .				867,020		

OtherRevenueMiscAmt

**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	172,129	146,310	8,606	17,213
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,974	5,376	299	299
<b>9</b> Other employee benefits	34,977	31,479	1,749	1,749
<b>10</b> Payroll taxes	15,644	14,080	782	782
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	36,566		36,566	
<b>c</b> Accounting	4,183		4,183	
<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	1,671	1,671		
<b>13</b> Office expenses	1,088	1,088		
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel	9,243	9,243		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	10,148	10,148		
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	4,215	4,215		
<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	243,088	243,088		
<b>b</b> WEB HOSTING	55,946	55,946		
<b>c</b> BANK CHARGES	3,049	3,049		
<b>d</b> WEB PROGRAMMING	2,243	2,243		
<b>e</b> All other expenses	1,608	1,405	203	
<b>25</b> Total functional expenses. Add lines 1 through 24e	691,772	619,341	52,388	20,043
<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 . . . . .	134,601	<b>1</b>	311,598
	<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 . . . . .	19,743	<b>9</b>	16,507
	<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) . . . . .	154,344	<b>16</b>	328,105	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	1,487	<b>17</b>	
	<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 . . . . .	1,487	<b>26</b>	0
<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 . . . . .	152,857	<b>27</b>	328,105
	<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	152,857	<b>32</b>	328,105
<b>33</b> Total liabilities and net assets/fund balances	154,344	<b>33</b>	328,105	

**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>	867,020
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	691,772
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	175,248
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	152,857
<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>	328,105

**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 of Contributors**

▶ 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	<b>Employer identification number</b> 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.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
SOLAR RIGHTS ALLIANCE

Employer identification number  
81-1203907

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

**Schedule I  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

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

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 instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

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 125 PASEO DE LA PLAZA 5TH FLOOR LOS ANGELES, CA 90012	32-0154043		20,000				
(2) GREEN THE CHURCH 2323 BROADWAY OAKLAND, CA 94612	26-4726567		30,000				
(3) ENVIRONMENTAL JUSTICE CO FOR WATER 211 DORRIS PLACE STOCKTON, CA 95204	20-2539559		35,000				

- 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
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**Additional Data**

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**SCHEDULE O****(Form 990)**

(Rev. January 2025)  
 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 instructions and the latest information.**

OMB No. 1545-0047

**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 LED STATEWIDE EFFORT TO PASS AB 1999, WHICH WOULD HAVE STOPPED AN UNCAPPED FIXED CHARGE ON ALL RATEPAYERS FROM GOING INTO EFFECT. UTILITIES AND THEIR ALLIES ARE PUSHING FOR THIS CHARGE, AKA THE "UTILITY TAX" TO BE 50/MONTH OR MORE. ORGANIZED A STATEWIDE COALITION WITH HUNDREDS OF ORGANIZATIONS, MOBILIZED THOUSANDS OF CONSTITUENT CALLS INTO LAWMAKER OFFICES, LOBBIED STATE LEGISLATORS, AND GENERATED MEDIA ATTENTION. AB 1999 WAS DEFEATED UNDER PRESSURE FROM GOV. NEWSOM, LEGISLATIVE LEADERSHIP, AND UTILITY LOBBYISTS TO KEEP THE UTILITY TAX. THE CPUC ULTIMATELY SET THE TAX AT 24/MO FOR MOST RATEPAYERS, WITH PLANS TO INCREASE. WE INTEND TO KEEP FIGHTING THIS TAX, WITH THE GOAL OF KILLING IT ENTIRELY OR ROLLING IT BACK TO THE NATIONAL AVERAGE OF 12/MO.
FORM 990, PAGE 2, PART III, LINE 4B	REFUTING UTILITY LIES ABOUT ROOFTOP SOLAR WORKING WITH ENERGY ECONOMISTS AND SOLAR INDUSTRY EXPERTS, LAUNCHED A PUBLIC EDUCATION CAMPAIGN TO DEMONSTRATE THAT ROOFTOP SOLAR ACTUALLY IS A NET SAVINGS TO ALL RATEPAYERS, AND DEBUNK THE FALSE CLAIM THAT ROOFTOP SOLAR IS RESPONSIBLE FOR THE STATE'S HIGH ELECTRICITY RATES. USING HARD DATA, WE BUILT OUT A WEBSITE - WWW.SOLARRIGHTS.ORG/COST-SHIFT - THAT OUTLINED HOW UTILITY SPENDING INCREASES ON POLES AND WIRES ARE THE REAL CAUSE OF HIGH RATES, AND HOW ROOFTOP SOLAR REDUCES THAT SPENDING. WE ALSO CONDUCTED AND PUBLISHED RESEARCH ON THE ORIGINS OF THE "COST SHIFT" LIE WITH UTILITY PUBLIC RELATIONS EXECUTIVES. ORGANIZED WEBINARS, PRESENTATIONS TO NONPROFIT GROUPS AND LAWMAKERS, AND BRIEFINGS WITH REPORTERS. ALSO HELPED SOLAR USERS RESPOND TO MEDIA STORIES THAT REPEATED THE FALSE CLAIM.
FORM 990, PAGE 2, PART III, LINE 4C	EXPOSING UTILITY INFLUENCE IN POLITICS PUBLISHED NEW AND EXPANDED DATA SHOWING THE BREADTH AND DEPTH OF UTILITY INFLUENCE OVER CALIFORNIA POLITICS, SHOWING CAMPAIGN CONTRIBUTIONS, LOBBYING, AND PAYMENTS TO NONPROFITS, ACADEMICS, AND TRADE GROUPS. THE DATA DEMONSTRATED HOW THE UTILITIES HAVE SPENT MORE THAN 1 BILLION TO BUY LOYALTY, GOODWILL, OR SILENCE AT EVERY LEVEL OF CALIFORNIA POLITICS AND CULTURE. DISTRIBUTED THIS RESEARCH VIA OUR WEBSITE, OTHER ORGANIZATIONS, AND THE MEDIA.
FORM 990, PAGE 2, PART III, LINE 4D	CONSUMER EDUCATION & PROTECTION - THE SOLAR HELP DESK MAINTAINED AND UPDATED OUR ONLINE CONSUMER GUIDE, AVAILABLE FOR FREE ON OUR WEBSITE. INFORMED OUR LIST OF 150,000 SOLAR CONSUMERS ABOUT THE CONSUMER GUIDE. EACH WEEK, THE SOLAR HELP DESK FIELDS 50-100 CALLS AND EMAILS FROM CURRENT AND PROSPECTIVE SOLAR CONSUMERS AND HELPS TROUBLESHOOT ISSUES AND ANSWER QUESTIONS.
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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