

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
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.

OMB No. 1545-0047

2021
Open to Public Inspection**A For the 2021 calendar year, or tax year beginning , and ending****B Check if applicable:**

- ☒ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization**Better Food Foundation, Inc.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

5561 N Atlantic Ave

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Portland**OR 97217****D Employer identification number****81-4537521****E Telephone number****877-561-4640****G Gross receipts \$ 1,627,285****F Name and address of principal officer:****Jennifer Channin****5051 La Jolla Blvd #213****San Diego CA 92109****H(a) Is this a group return for subordinates?** Yes ☐ No ☒**H(b) Are all subordinates included?** Yes ☐ No ☐

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () **t** (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website:** **www.betterfoodfoundation.org****H(c) Group exemption number** **U****K Form of organization:** ☒ Corporation ☐ Trust ☐ Association ☐ Other **U****L Year of formation:** **2016****M State of legal domicile:** **UT****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:		
	To promote dietary changes to build a healthy, equitable, humane, and environmentally-sustainable food system.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	3
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	1
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	9
	6 Total number of volunteers (estimate if necessary)	6	2
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,332,762	1,627,119
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		29
Expenses	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-1,631
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,332,762	1,625,517
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	497,604	752,899
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	338,689	479,609
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) U	22,258	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	350,109	433,345
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,186,402	1,665,853
	19 Revenue less expenses. Subtract line 18 from line 12	146,360	-40,336
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	440,265	411,047
	22 Net assets or fund balances. Subtract line 21 from line 20	71,873	82,991
		368,392	328,056

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		Date	
	Jennifer Channin		Executive Director	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN
	Shalaun T. Howell, CPA	Shalaun T. Howell, CPA	11/15/22	self-employed P00969274
	Firm's name	Firm's EIN		
	BOUNTIFUL PEAK ADVISORS	46-0952065		
	Firm's address		Phone no.	
	1564 SOUTH 500 WEST, SUITE 201		801-294-3155	
	BOUNTIFUL, UT 84010-7400			

May the IRS discuss this return with the preparer shown above? See instructions

Yes ☒ No ☐

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2021)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:**To promote dietary changes to build a healthy, equitable, humane, and environmentally-sustainable food system.****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 \$ **737,719** including grants of \$ **727,296**) (Revenue \$)**Grants****Providing financial, technical, and consulting support to individuals and organizations whose goals align with our mission.****4b** (Code:) (Expenses \$ **332,193** including grants of \$ **25,603**) (Revenue \$)**Default Veg****Educating the public about the variety of benefits from defaulting provided meals to plant-based within institutions, corporations, and on a personal level.****4c** (Code:) (Expenses \$ **214,548** including grants of \$) (Revenue \$)**Humanewashing****Tackling the deceptive labeling tactics used by companies to give a false sense of safety or sustainability on wasteful or harmful products.****4d** Other program services (Describe on Schedule O.)(Expenses \$ **333,478** including grants of \$) (Revenue \$)**4e** Total program service expenses **1,617,938**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	10
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	9
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country U See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

Section A. Governing Body and Management

	1a	3	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		3		
b Enter the number of voting members included on line 1a, above, who are independent	1b	1		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **CA, OR, IL, UT**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **U**
Bountiful Peak Advisors **1564 S 500 W Ste 201**
Bountiful **UT 84010** **801-294-3155**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 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, 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, and 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	Former			
(1) Jennifer Channin	37.00									
Executive Director	0.00			X				75,417	0	0
(2) Ben Goldsmith	26.00									
Secretary	0.00	X		X				36,460	0	0
(3) Aaron Gross	19.00									
Board Chair	0.00	X		X				0	0	0
(4) DeeDee McKee	5.00									
Board Member	0.00	X						0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0			Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		X

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
(A)	(B)	(C)
Name and business address	Description of services	Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization U		0

Part VIII Statement of RevenueCheck 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 Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	48,435			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,578,684			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 10,659			
	h	Total. Add lines 1a-1f		1,627,119			
	Program Service Revenue	2a	Other Income	Business Code	29	29	
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		29			
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		137		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
	b	Less: rental expenses	(ii) Personal				
	c	Rental inc. or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
	b	Less: cost or other basis and sales exps.	(ii) Other				
	c	Gain or (loss)		1,768			
	d	Net gain or (loss)		-1,768	-1,768		
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a		Business Code				
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		1,625,517	-1,739	0	137

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 ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	548,282	548,282		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	50,890	50,890		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	153,727	153,727		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	109,869	92,061	1,278	16,530
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	333,765	332,701	55	1,009
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	35,975	34,445	108	1,422
11 Fees for services (nonemployees):				
a Management				
b Legal	2,450	700	1,750	
c Accounting	17,857		17,857	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	88,310	87,463	675	172
12 Advertising and promotion	87,420	87,110	4	306
13 Office expenses	13,480	12,909	113	458
14 Information technology	190,055	188,059	775	1,221
15 Royalties				
16 Occupancy	2,157	2,093	5	59
17 Travel	10,835	9,347	869	619
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,753	2,620	1	132
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,356	2,257	7	92
23 Insurance	5,057	3,636	1,274	147
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Supplies	6,785	6,703	5	77
b Food and beverage	2,647	2,487	147	13
c Bank and merchant fees	589		589	
d Miscellaneous	484	414	70	
e All other expenses	110	34	75	1
25 Total functional expenses. Add lines 1 through 24e.	1,665,853	1,617,938	25,657	22,258
26 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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	416,918	1	249,377
	2 Savings and temporary cash investments		2	150,137
	3 Pledges and grants receivable, net	15,000	3	
	4 Accounts receivable, net		4	
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	4,429
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,066		
	b Less: accumulated depreciation	10b 1,962	8,347	10c 7,104
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		440,265	16	411,047
Liabilities	17 Accounts payable and accrued expenses	42,009	17	68,408
	18 Grants payable	29,864	18	14,583
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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		25	
	26 Total liabilities. Add lines 17 through 25		71,873	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	353,392	27	320,346
	28 Net assets with donor restrictions	15,000	28	7,710
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	368,392	32	328,056
33 Total liabilities and net assets/fund balances	440,265	33	411,047	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,625,517
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,665,853
3	Revenue less expenses. Subtract line 2 from line 1	3	-40,336
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	368,392
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	328,056

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" 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.		
2a 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	2a	X
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c 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 on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
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 on Schedule O and describe any steps taken to undergo such audits	3b	

**SCHEDULE A
(Form 990)**Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

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

U Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Better Food Foundation, Inc.

Employer identification number

81-4537521**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						


For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2021



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

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






Section A. Public Support

Calendar year (or fiscal year beginning in) 	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	291,802	517,905	981,214	1,332,762	1,627,119	4,750,802
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	291,802	517,905	981,214	1,332,762	1,627,119	4,750,802
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						3,848,590
6 Public support. Subtract line 5 from line 4.						902,212

Section B. Total Support

Calendar year (or fiscal year beginning in) 	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	291,802	517,905	981,214	1,332,762	1,627,119	4,750,802
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources					137	137
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						4,750,939
12 Gross receipts from related activities, etc. (see instructions)					12	29
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						<input type="checkbox"/>


Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	18.99 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 		<input type="checkbox"/>
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization 		<input checked="" type="checkbox"/>
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization 		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions 		<input type="checkbox"/>



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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) 	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support


Calendar year (or fiscal year beginning in) 	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here  <input type="checkbox"/>						


Section C. Computation of Public Support Percentage


15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization  ☐

b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization  ☐

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

Part IV Supporting Organizations

(Complete only if you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).
- 2** Activities Test. Answer lines 2a and 2b below.
- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3** Parent of Supported Organizations. Answer lines 3a and 3b below.
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2021 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II, Line 17a - 10% Facts and Circumstance Test - 2021

The Better Food Foundation ("BFF") was founded in November 2016 and was granted its 501(c)(3) tax exempt status as a public charity under Section 170(b)(1)(A)(vi) on November 29, 2016. BFF's mission is to build a healthy, equitable, humane and environmentally sustainable food system, and it carries out its mission through public education programs, institutional food policy advocacy, and providing capacity-building support for community-based food programs. Since its founding, BFF has worked diligently through extraordinary economic times to maintain its public charity status, as discussed below.

I. Legal Standard.

An organization can demonstrate that it is a public charity under the facts and circumstances test by demonstrating that "it normally . . . receives a substantial part of its support from governmental units, from contributions made directly or indirectly by the general public, or from a combination of these sources, and meets . . . other requirements" 26 CFR § 1.170A-9(f)(3). First, it must "normally receive" at least ten percent of its support from the general public or a governmental unit. 26 CFR § 1.170A-9(f)(3)(i). Second, the "organization must be so organized and operated as to attract new and additional public or governmental support on a continuous basis." Id. § 1.70A-9(f)(3)(ii). Under the regulations, "an organization will be considered to meet this requirement if it maintains a continuous and bona fide program for solicitation of funds from the general public, community, or membership group involved, or if it carries on activities designed to attract support from governmental units or other"

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

501(c)(3) public charities. Id. Importantly, "[c]onsideration will also be given to the fact that an organization, in its early years of existence, may limit the scope of its solicitation to persons deemed most likely to provide seed money in an amount sufficient to enable it to commence its charitable activities and expand its solicitation program." Id. In addition, the following non-exhaustive list of factors are relevant to determining whether the organization is publicly supported:

-It has support from a "representative number of persons," taking into consideration "the type of organization involved, the length of time it has been in existence, and whether it limits its activities to a particular community or region or to a special field which can be expected to appeal to a limited number of persons." Id. § 1.70A-8(f)(3)(iii)(B);

-If the organization provides "services directly for the benefit of the general public on a continuing basis." Id. 1.70A-8(f)(3)(iii)(D(1);

-Other factors, including "[t]he participation in, or sponsorship of, the programs of the organization by members of the public having special knowledge or expertise, public officials, or civic or community leaders," and the "maintenance of a definitive program by an organization to accomplish its charitable work in the community" Id. 1.70A-8(f)(3)(iii)(D(3)(i)-(ii); and

-It has a low level of funds coming from an endowment or investment pool, particularly where that endowment was created by donations from a small number of individuals. Id. § 1.70A-8(f)(3)(iii)(A).

Analysis.

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

A.BFF Normally Receives Over Ten Percent of its Funding from the General Public.

The facts and circumstances test is calculated on an "aggregate basis" and considers the taxable year being tested and the four taxable years immediately preceding the taxable year. 26 CFR § 1.170A-9(f)(4).

Over its first five years, from 2016 to 2021, the organization received a total of 18.99% of its support, after excluding excess contributions from larger donors, from the general public.

As such, during the applicable period, over 18% of its total financial support represented public support, and it therefore meets, and exceeds, the first requirement of 10% for the facts and circumstances test, and is on track to meet the standard 33.33% requirement in 2022 and onward.

B.BFF Is Organized and Operated to Attract New and Additional Public or Governmental Support on a Continuous Basis.

BFF has a robust program dedicated to attracting new and additional public or governmental support, which it runs on a continuous basis. 26 CFR § 1.70A-9(f)(3)(ii). BFF has always solicited online donations through its website donations page, as well as through yearly email appeals to its supporters, which have either included Annual Reports or progress updates. Additionally, it's board members (who, as of 2022, are all unpaid) volunteer considerable hours (upwards of 240 hours per year in total) to fundraising and maintaining relationships with individual and foundation

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

donors to BFF.

Since hiring its first executive director (who brings more than 15 years of experience as a nonprofit grant writer and fundraiser) in October 2021, BFF has been able to increase its fundraising activities beyond individual solicitations and foundation proposals to include presentations and meetings at three nonprofit conferences, and two virtual events pitching BFF's work to funder consortiums. Since its founding, BFF has made 40 separate solicitations for funding (foundation grant proposals, inquiry letters, proposals for sponsorship, and in-person or virtual funding pitches) from a variety of foundations, individuals, funder consortiums and corporate sponsors. BFF is also growing its board and is in the process of adding 2 new board officers--a college professor and a clergyperson who are both experts in dietary advocacy--by the end of 2022 (neither have any familial or commercial relationship to BFF), and both will help BFF increase its public profile and attract new funding. Funding in the dietary advocacy movement is very limited, so BFF's board and ED have made efforts to educate philanthropists in adjacent environmental and public health movements about its issue area, through webinars, published articles and direct consultation.

The organization has solicited and received donations consistently from the general public and/or from "small dollar" donors. This public support has grown from 2% of all support in the first month of existence by the end of 2016, and maintained that 2.06% in 2017. By 2018 public support jumped to 6.23% with a steady increase to 7.35% in 2019. By 2020, despite the COVID pandemic's impact on the economy, the public recognized the connection and direct correlation our food system has upon our health and public support

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

made another jump to 13.03%. In BFF's 5th year in existence, 2021, public support steadily increased to 18.99%. Also included in this report on the organizations facts and circumstances are the current projections for pledges public support already secured for 2022 to confirm the organization has public support on a continuous basis, at 33.86%, which meets, and exceeds, the standard 33.33% requirement. The organization has been able to sustain and foster continued growth from all manner of representatives of the American public through dollar donations notwithstanding the incredibly difficult economic conditions brought about by the COVID-19 pandemic.

Additionally, the direct support received from individuals in the US (and abroad) can be assessed by looking at the amount of active engagement and support, and further promotion of BFF's mission, in the virtual realm of social media and newsletter subscriptions. BFF currently has 1,664 newsletter subscribers and enjoys a following of 36,761 individual members of the public on popular social media such as Facebook, Instagram and Twitter, Better Food Foundation and its programs enjoy a following of 36,761 individual members of the public. Its signature campaign, DefaultVeg has a digital reach of over 10,000 individuals.

These individual donations and virtual engagement represent support from a representative number of persons, particularly given the fact that the organization's focus on incubating novel strategies and supporting under-resourced strategies for dietary change is relatively niche in their nonprofit field. 26 CFR § 1.70A-8(f)(3)(iii)(B). In other words, given the length of time the organization has been in existence, and considering that BFF limits its activities to "a special field which can be expected to

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

appeal to a limited number of persons," these donations, and the number of individual donors, are indicative and representative of public support.

On top of continuously working to attract support from the general public, BFF has also developed a substantial and continuous program of seeking funding from a variety of foundation sources. In 2019, BFF sought funding from four different foundations, in amounts ranging from \$10,000.00 to \$50,000.00. In 2020, BFF sought funding from an additional three foundations, in amounts ranging from \$20,000.00 to \$185,000.00. In 2021, the organization solicited foundation funding from at least 14 different foundations, in amounts ranging from \$10,000.00 to over \$800,000.00. In 2022, the organization has continued to grow its efforts to obtain a broad level of foundation support by soliciting grants and donations from 18 different foundations, in amounts ranging from \$400.00 to over \$850,000.00.

The organization already has plans to continue to expand its efforts to gain public support from foundations in 2023 and beyond. While not each of the proposal efforts have been successful, in some cases due to the COVID pandemic impact on the economy and specific funding sources, it cannot be denied that BFF's efforts to obtain foundation support despite the economic hardship demonstrates that it is organized and operated to attract new and additional public support on a continuous basis.

BFF also operates a program to provide services directly for the benefit of the general public on a continuing basis, 26 CFR 1.70A-8(f)(3)(iii)(D(1), and/or which constitutes the maintenance of a definitive program to accomplish its charitable work in the community. 26 CFR 1.70A-8(f)(3)(iii)(D(3)(ii). Since at least 2018, BFF has developed and promoted a

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Plants-By-Default strategy that uses behavioral "nudges" to motivate people to choose meals that are better for humans, animals and the planet. It works through dining programs in cities, universities, NGOs and the private sector to encourage these institutions to provide more plant-based meal options for the general public. In this way, BFF has impacted tens of millions of meals served and provided to the general public, trained more than 100 "student ambassadors" to lead plants-by-default projects in their colleges, and given educational presentations about behavioral nudges to more than 4,000 food system workers. More than 60 institutions (universities, NGOs, and businesses) have adopted BFF's plants-by-default strategy. With many institutions re-opening after the pandemic closures, colleges and universities are looking for precisely the kind of assistance in carbon footprint reduction, lessening the possibility of continued or new zoonotic diseases from consuming sick animals confined in dangerous conditions, and sustainable food policy guidance that BFF provides. Id. 1.70A-8(f)(3)(iii)(D(1)). Because the scope of impact is on commercial and institutionalized levels, the number of benefitted Americans is well in the millions. Because the impact of the organization's work is largely on human health and the climate, the overall benefit to the general public is one that is not only measured in dollars, but in lives benefitted, consequently, lives of all living beings in the food system: animals, human workers, and American consumers.

BFF actively participates in and sponsors programs by members of the public who have special knowledge and expertise in its areas of interests, and in supporting civic and community leaders to further its mission. 26 CFR

1.70A-8(f)(3)(iii)(D(3)(i). It has a program called "Faith in Food," which

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

has been in operation since BFF's founding and continues to be in operation, which works with a wide range of faith leaders and faith communities to promote dietary change and food justice. Through this program, BFF has provided programmatic, marketing and nonprofit incubation support to 5 faith-based programs (2 Jewish, 2 Christian, 1 Unitarian), helping their message reach millions of people in their communities. BFF also works in the academic arena, particularly to develop the academic field of "black veganism," by promoting books and public speaking tours by academics whose work brings together race, animal justice and food justice issues, which has had a profound and positive influence on undergraduate food studies education in universities.

In addition, BFF has a Movement Building program where funds of the organization's own budget are allocated out to impactful, yet under-funded, initiatives by community leaders and those with special knowledge and expertise in their fields that align with BFF's Mission and are capable of the "maintenance of a definitive program by an organization to accomplish its charitable work in the community". Id. 1.70A-8(f)(3)(iii)(D(3)(i)-(ii).

In this way the organization gives back to communities, other charities in this space, and the American public in more meaningful ways than a typical nonprofit: providing resources, support in the form of technical support, administrative assistance in some cases, and in all, fundraising and public awareness of the solutions available to rectify pressing issues such as climate change, pandemics, public health and social justice. Id. 1.70A-8(f)(3)(iii)(D(3)(i)-(ii). As a public charity, BFF, under the governance of an involved Board, is able to ensure the funds received are managed

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

according to the public's best interest, an inseparable touchstone in the organization's Mission and Values, and not the desires of a private foundation or donor.

Furthermore, BFF does not have an endowment fund and does not receive any funding as a result of return on its investments. 26 CFR § 1.70A-8(f)(3)(iii)(A).

Conclusion.

Based on the foregoing, and under the facts and circumstances test, BFF continues to operate as a public charity notwithstanding the fact that its level of public support has not yet reached 33% of its overall financial support.

**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

⓪ Attach to Form 990 or Form 990-PF.
 ⓪ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

Better Food Foundation, Inc.**81-4537521**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(**3**) (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 foundationCheck 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 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 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2021)

Name of organization

Employer identification number

Better Food Foundation, Inc.**81-4537521****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		\$ 60,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 1,257,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 48,435	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 248,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 10,659	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Better Food Foundation, Inc.

81-4537521

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
5	Donated supplies	\$ 10,659	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**U Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

U Attach to Form 990.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Employer identification number

Better Food Foundation, Inc.**81-4537521****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

- | | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- | | |
|---|---|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year U
- 4 Number of states where property subject to conservation easement is located U
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year U
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year U \$
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- | | |
|---|------------|
| (i) Revenue included on Form 990, Part VIII, line 1 | U \$ |
| (ii) Assets included in Form 990, Part X | U \$ |
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
- | | |
|---|------------|
| a Revenue included on Form 990, Part VIII, line 1 | U \$ |
| b Assets included in Form 990, Part X | U \$ |

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a** ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations

- d** ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐ Yes ☐ No

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ☐ %
b Permanent endowment ☐ %
c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		9,066	1,962	7,104
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ☐ 7,104

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ... u		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ... u		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ... u	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ... u	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	1,750,650
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	125,133
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	125,133
3	Subtract line 2e from line 1	3	1,625,517
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	1,625,517

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,790,986
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	125,133
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	125,133
3	Subtract line 2e from line 1	3	1,665,853
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,665,853

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X - FIN 48 Footnote

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(c)(3), qualifying for the charitable contribution deduction under section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under Section 509(a). The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) and is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the Organization is not subject to unrelated business income tax. Management believes that the Organization has appropriate support for any tax positions taken in its annual filing and does not have any uncertain tax positions that are

Part XIII **Supplemental Information** *(continued)*

material to the financial statements. The Organization's Forms 990 are no longer subject to tax examination for years before 2018.

**SCHEDULE F
(Form 990)**Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

U Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

U Attach to Form 990.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Better Food Foundation, Inc.

Employer identification number

81-4537521**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
North America			Grantmaking		153,727
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					153,727
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					153,727

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2021

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
				Mexican veganism	153,727	Wire transfer			
(1)			North America						
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

u 1

3 Enter total number of other organizations or entities

u 0

Schedule F (Form 990) 2021 **Better Food Foundation, Inc.** **81-4537521**Page **3****Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Schedule F (Form 990) 2021

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☐ Yes ☒ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Schedule F (Form 990) 2021

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

The Organization monitors the use of grant funds through semi-monthly conversations with grantees about the use of grant funds. This is done via e-mail or phone conference. Grant recipients are also required to submit a final written report demonstrating the use of funds and the programmatic impact of their work.

Part I, Line 3 - Activities per Region

Region	Expenditures	Investments
North America	\$ 153,727	\$ 0

**SCHEDULE I
(Form 990)**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 for the latest information.

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Better Food Foundation, Inc.

Employer identification number

81-4537521**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.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	The Shamayim V'Artez Institute 12631 Imperial Highway F-106 Santa Fe Springs CA 90670	45-5488702	501c3	100,000				Jewish veganism
(2)	AfroVegan Society 2309 Avalon Ave Baltimore MD 21217	46-4638061	501c3	75,000				Healthy living
(3)	CreatureKind 4470 Corona St Eugene OR 97404	84-3716691	501c3	183,333				Animal welfare
(4)	Farm Forward Inc., 55561 N Atlantic Avenue Portland OR 97217	26-1643614	501c3	164,346				Consumer Education
(5)	Real Food Media, project of INFACIT 1935 Addison, Suite A Berkeley CA 94704	41-1322686	501c3	10,000				Plant-based diets
(6)								
(7)								
(8)								
(9)								

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 5
- 3 Enter total number of other organizations listed in the line 1 table 0

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2021)

DAA

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 Fiscal Sponsorship	2	50,890			
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.**Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds**

The Organization monitors the use of grant funds through semi-monthly conversations with grantees about the use of grant funds. This is done via e-mail or phone conference. Grant recipients are also required to submit a final written report demonstrating the use of funds and the programmatic impact of their work.

**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.

U Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Better Food Foundation, Inc.

Employer identification number

81-4537521**Form 990, Part III, Line 4d - All Other Accomplishments****Public Education**

Engaging the public with information and resources about the injustices and dangers within the current food system and the benefits of a plant-based diet.

Religious

Providing resources and support to religious communities looking to live life according to their values, particularly concerning the Earth and the treatment of non-human and human animals within the food system.

Other

Engaging in various projects which align with our mission but are not large enough initiatives to warrant an entire program and/or designated Director.

Form 990, Part VI, Line 2 - Related Party Information Among Officers**Aaron Gross****Jennifer Channin****Board Member****Ex. Director****Spouses****Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

The form 990 is reviewed in detail by the Executive Director and Operations Manager. In addition, the entire board of directors is provided a copy of the form 990 to review and is given the opportunity to provide feedback prior to filing.

Name of the organization	Employer identification number
Better Food Foundation, Inc.	81-4537521

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

On an annual basis, all officers and directors are required to review the organization's conflict of interest policy. In addition, each officer or director is required to complete an acknowledgement evidencing that they reviewed the policy and to disclose in writing any potential conflicts of interest. New officers and directors are required to review the policy and complete the acknowledgement when they are hired or when their term begins. The executive committee is responsible for reviewing all potential conflicts and determining the appropriate course of action to eliminate or mitigate the risks posed. Responses typically include recusing the affected individual from participating in deliberation and voting on any issue related to the potential conflict.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

Officer compensation is determined by members of the board of directors who are independent of the officer. In establishing compensation, the board uses comparability data including salary surveys and 990s of organizations that are of similar size, complexity, and region. The deliberation and determination of the officers' compensation is documented in the board minutes and in the approved annual budget.

Form 990, Part VI, Line 15b - Compensation Process for Officers

Officer compensation is determined by members of the board of directors who are independent of the officer. In establishing compensation, the board uses comparability data including salary surveys and 990s of organizations that are of similar size, complexity, and region. The

Name of the organization

Employer identification number

Better Food Foundation, Inc.

81-4537521

deliberation and determination of the officers' compensation is documented in the board minutes and in the approved annual budget.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The organization's governing documents, conflict of interest policy, and financial statements are made available to the public upon request to the organization's offices.

Form 990/ 990-PF	Electronic Filing - PDF Attachment Report	2021
Name Better Food Foundation, Inc.		Taxpayer Identification Number 81-4537521
Title	Attachment Source	Proforma
MANUALLY ATTACHED TO RETURN Facts and Circumstances Test	\\server1\VolumeH\DATA\Clients\Better Food Foundation\20No 21\Better Food Foundation's Facts and Circumstances Test	

Better Food Foundation

Facts and Circumstances Test

The Better Food Foundation (“BFF”) was founded in November 2016 and was granted its 501(c)(3) tax exempt status as a public charity under Section 170(b)(1)(A)(vi) on November 29, 2016. BFF’s mission is to build a healthy, equitable, humane and environmentally sustainable food system, and it carries out its mission through public education programs, institutional food policy advocacy, and providing capacity-building support for community-based food programs. Since its founding, BFF has worked diligently through extraordinary economic times to maintain its public charity status, as discussed below.

I. Legal Standard.

An organization can demonstrate that it is a public charity under the facts and circumstances test by demonstrating that “it normally . . . receives a substantial part of its support from governmental units, from contributions made directly or indirectly by the general public, or from a combination of these sources, and meets . . . other requirements” 26 CFR § 1.170A-9(f)(3). First, it must “normally receive” at least ten percent of its support from the general public or a governmental unit. 26 CFR § 1.170A-9(f)(3)(i). Second, the “organization must be so organized and operated as to attract new and additional public or governmental support on a continuous basis.” *Id.* § 1.70A-9(f)(3)(ii). Under the regulations, “an organization will be considered to meet this requirement if it maintains a continuous and bona fide program for solicitation of funds from the general public, community, or membership group involved, or if it carries on activities designed to attract support from governmental units or other” 501(c)(3) public charities. *Id.* Importantly, “[c]onsideration will also be given to the fact that an organization, in its early years of existence, may limit the scope of its solicitation to persons deemed most likely to provide seed money in an amount sufficient to enable it to commence its charitable activities and expand its solicitation program.” *Id.* In addition, the following non-exhaustive list of factors are relevant to determining whether the organization is publicly supported:

- It has support from a “representative number of persons,” taking into consideration “the type of organization involved, the length of time it has been in existence, and whether it limits its activities to a particular community or region or to a special field which can be expected to appeal to a limited number of persons.” *Id.* § 1.70A-8(f)(3)(iii)(B);
- If the organization provides “services directly for the benefit of the general public on a continuing basis.” *Id.* 1.70A-8(f)(3)(iii)(D)(1);
- Other factors, including “[t]he participation in, or sponsorship of, the programs of the organization by members of the public having special knowledge or expertise, public officials, or civic or community leaders,” and the “maintenance of a definitive program by an organization to accomplish its charitable work in the community” *Id.* 1.70A-8(f)(3)(iii)(D)(3)(i)-(ii); and

- It has a low level of funds coming from an endowment or investment pool, particularly where that endowment was created by donations from a small number of individuals. *Id.* § 1.70A-8(f)(3)(iii)(A).

II. Analysis.

A. BFF Normally Receives Over Ten Percent of its Funding from the General Public.

The facts and circumstances test is calculated on an “aggregate basis” and considers the taxable year being tested and the four taxable years immediately preceding the taxable year. 26 CFR § 1.170A-9(f)(4).

Over its first five years, from 2016 to 2021, the organization received a total of 18.99% of its support, after excluding excess contributions from larger donors,¹ from the general public. The following table describes the calculations of support:

SUMMARY OF DONATIONS BY TYPE									
	Donation \$	2016	2017	2018	2019	2020	2021	2022	
	Government	\$ -	\$ -	\$ -	\$ -	\$ 46,000.00	\$ 48,435.00	\$ -	
	Public Charities	\$ -	\$ -	\$ 17,736.84	\$ 5,796.00	\$ 46,272.00	\$ 258,659.00	\$ 936,000.00	
	Corporate	\$ -	\$ -	\$ -	\$ 900,000.00	\$ 1,200,000.00	\$ 1,257,000.00	\$ 761,356.51	
	Private Foundation	\$ -	\$ 291,685.00	\$ 500,000.00	\$ 75,000.00	\$ 40,000.00	\$ 60,000.00	\$ 219,700.00	
	Individual Not Online	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
	Individual Online	\$ -	\$ 117.00	\$ 168.16	\$ 418.00	\$ 490.00	\$ 3,025.00	\$ 3,410.00	
	Total Contributions	\$ 50.00	\$ 291,802.00	\$ 517,905.00	\$ 981,214.00	\$ 1,332,762.00	\$ 1,627,119.00	\$ 1,921,466.51	
PUBLIC SUPPORT PERCENTAGE BY YEAR									
		2016	2017	2018	2019	2020	2021	2022	
	Public Support	\$ 1.00	\$ 6,004.04	\$ 50,462.28	\$ 131,691.26	\$ 406,892.64	\$ 902,197.20	\$ 2,160,122.49	
	Excess Donor Support	\$ 49.00	\$ 285,847.96	\$ 759,294.72	\$ 1,659,099.74	\$ 1,012,576.02	\$ 3,848,604.80	\$ 4,220,344.02	
	Total Support	\$ 50.00	\$ 291,852.00	\$ 809,757.00	\$ 1,790,791.00	\$ 3,123,683.00	\$ 4,750,802.00	\$ 6,380,466.51	
	Public Support %	2.00%	2.06%	6.23%	7.35%	13.03%	18.99%	33.86%	

As such, during the applicable period, over 18% of its total financial support represented public support, and it therefore meets, and exceeds, the first requirement of 10% for the facts and circumstances test, and is on track to meet the standard 33.33% requirement in 2022 and onward.

B. BFF Is Organized and Operated to Attract New and Additional Public or Governmental Support on a Continuous Basis.

¹ “[C]ontributions by an individual, trust, or corporation shall be taken into account as support from direct or indirect contributions from the general public only to the extent that the total amount of the contributions by any such individual, trust, or corporation during the period described in paragraph (f)(4)(i) or paragraph (f)(4)(ii) of this section does not exceed two percent of the organization's total support for such period” 26 CFR § 1.170A-9(f)(6).

BFF has a robust program dedicated to attracting new and additional public or governmental support, which it runs on a continuous basis. 26 CFR § 1.70A-9(f)(3)(ii). BFF has always solicited online donations through its website donations page, as well as through yearly email appeals to its supporters, which have either included Annual Reports or progress updates. Additionally, its board members (who, as of 2022, are unpaid) volunteer considerable hours (upwards of 240 hours per year in total) to fundraising and maintaining relationships with individual and foundation donors to BFF. Since hiring its first executive director (who brings more than 15 years of experience as a nonprofit grant writer and fundraiser) in October 2021, BFF has been able to increase its fundraising activities beyond individual solicitations and foundation proposals to include presentations and meetings at three nonprofit conferences, and two virtual events pitching BFF's work to funder consortiums. Since its founding, BFF has made 40 separate solicitations for funding (foundation grant proposals, inquiry letters, proposals for sponsorship, and in-person or virtual funding pitches) from a variety of foundations, individuals, funder consortiums and corporate sponsors. BFF is also growing its board and is in the process of adding 2 new board officers—a college professor and a clergy person who are both experts in dietary advocacy—by the end of 2022 (neither have any familial or commercial relationship to BFF), and both will help BFF increase its public profile and attract new funding. Funding in the dietary advocacy movement is very limited, so BFF's board and ED have made efforts to educate philanthropists in adjacent environmental and public health movements about its issue area, through webinars, published articles and direct consultation.

The organization has solicited and received donations consistently from the general public and/or from "small dollar" donors. This public support has grown from 2% of all support in the first month of existence by the end of 2016, and maintained that 2.06% in 2017. By 2018 public support jumped to 6.23% with a steady increase to 7.35% in 2019. By 2020, despite the COVID pandemic's impact on the economy, the public recognized the connection and direct correlation our food system has upon our health and public support made another jump to 13.03%. In BFF's 5th year in existence, 2021, public support steadily increased to 18.99%. Also included in this report on the organizations facts and circumstances are the current projections for pledges public support already secured for 2022 to confirm the organization has public support on a continuous basis, at 33.86%, which meets, and exceeds, the standard 33.33% requirement. The organization has been able to sustain and foster continued growth from all manner of representatives of the American public through dollar donations notwithstanding the incredibly difficult economic conditions brought about by the COVID-19 pandemic.

Additionally, the direct support received from individuals in the US (and abroad) can be assessed by looking at the amount of active engagement and support, and further promotion of BFF's mission, in the virtual realm of social media and newsletter subscriptions. BFF currently has 1,664 newsletter subscribers and enjoys a following of 36,761 individual members of the public on popular social media such as Facebook, Instagram and Twitter, Better Food Foundation and its programs enjoy a following of 36,761 individual members of the public. Its signature campaign, DefaultVeg has a digital reach of over 10,000 individuals.

These individual donations and virtual engagement represent support from a representative number of persons, particularly given the fact that the organization's focus on incubating novel strategies and supporting under-resourced strategies for dietary change is relatively niche in their nonprofit field. 26 CFR § 1.70A-8(f)(3)(iii)(B). In other words, given the length of time the organization has been in existence, and considering that BFF limits its activities to "a special field which can be expected to appeal to a limited number of persons," these donations, and the number of individual donors, are indicative and representative of public support.

On top of continuously working to attract support from the general public, BFF has also developed a substantial and continuous program of seeking funding from a variety of foundation sources. In 2019, BFF sought funding from four different foundations, in amounts ranging from \$10,000.00 to \$50,000.00. In 2020, BFF sought funding from an additional three foundations, in amounts ranging from \$20,000.00 to \$185,000.00. In 2021, the organization solicited foundation funding from at least 14 different foundations, in amounts ranging from \$10,000.00 to over \$800,000.00. In 2022, the organization has continued to grow its efforts to obtain a broad level of foundation support by soliciting grants and donations from 18 different foundations, in amounts ranging from \$400.00 to over \$850,000.00. The organization already has plans to continue to expand its efforts to gain public support from foundations in 2023 and beyond. While not each of the proposal efforts have been successful, in some cases due to the COVID pandemic impact on the economy and specific funding sources, it cannot be denied that BFF's efforts to obtain foundation support despite the economic hardship demonstrates that it is organized and operated to attract new and additional public support on a continuous basis.

BFF also operates a program to provide services directly for the benefit of the general public on a continuing basis, 26 CFR 1.70A-8(f)(3)(iii)(D(1), and/or which constitutes the maintenance of a definitive program to accomplish its charitable work in the community. 26 CFR 1.70A-8(f)(3)(iii)(D(3)(ii). Since at least 2018, BFF has developed and promoted a Plants-By-Default strategy that uses behavioral "nudges" to motivate people to choose meals that are better for humans, animals and the planet. It works through dining programs in cities, universities, NGOs and the private sector to encourage these institutions to provide more plant-based meal options for the general public. In this way, BFF has impacted tens of millions of meals served and provided to the general public, trained more than 100 "student ambassadors" to lead plants-by-default projects in their colleges, and given educational presentations about behavioral nudges to more than 4,000 food system workers. More than 60 institutions (universities, NGOs, and businesses) have adopted BFF's plants-by-default strategy. With many institutions re-opening after the pandemic closures, colleges and universities are looking for precisely the kind of assistance in carbon footprint reduction, lessening the possibility of continued or new zoonotic diseases from consuming sick animals confined in dangerous conditions, and sustainable food policy guidance that BFF provides. Id. 1.70A-8(f)(3)(iii)(D(1). Because the scope of impact is on commercial and institutionalized levels, the number of benefitted Americans is well in the millions. Because the impact of the organization's work is largely on human health and the climate, the overall benefit to the general public is one that is not only measured in dollars, but in lives benefitted,

consequently, lives of all living beings in the food system: animals, human workers, and American consumers.

BFF actively participates in and sponsors programs by members of the public who have special knowledge and expertise in its areas of interests, and in supporting civic and community leaders to further its mission. 26 CFR 1.70A-8(f)(3)(iii)(D)(3)(i). It has a program called “Faith in Food,” which has been in operation since BFF’s founding and continues to be in operation, which works with a wide range of faith leaders and faith communities to promote dietary change and food justice. Through this program, BFF has provided programmatic, marketing and nonprofit incubation support to 5 faith-based programs (2 Jewish, 2 Christian, 1 Unitarian), helping their message reach millions of people in their communities. BFF also works in the academic arena, particularly to develop the academic field of “black veganism,” by promoting books and public speaking tours by academics whose work brings together race, animal justice and food justice issues, which has had a profound and positive influence on undergraduate food studies education in universities.

In addition, BFF has a Movement Building program where funds of the organization’s own budget are allocated out to impactful, yet under-funded, initiatives by community leaders and those with special knowledge and expertise in their fields that align with BFF’s Mission and are capable of the “maintenance of a definitive program by an organization to accomplish its charitable work in the community”. Id. 1.70A-8(f)(3)(iii)(D)(3)(i)-(ii).

In this way the organization gives back to communities, other charities in this space, and the American public in more meaningful ways than a typical nonprofit: providing resources, support in the form of technical support, administrative assistance in some cases, and in all, fundraising and public awareness of the solutions available to rectify pressing issues such as climate change, pandemics, public health and social justice. Id. 1.70A-8(f)(3)(iii)(D)(3)(i)-(ii). As a public charity, BFF, under the governance of an involved Board, is able to ensure the funds received are managed according to the public’s best interest, an inseparable touchstone in the organization’s Mission and Values, and not the desires of a private foundation or donor.

Furthermore, BFF does not have an endowment fund and does not receive any funding as a result of return on its investments. 26 CFR § 1.70A-8(f)(3)(iii)(A).

III. Conclusion.

Based on the foregoing, and under the facts and circumstances test,² BFF continues to operate as a public charity notwithstanding the fact that its level of public support has not yet reached 33⅓% of its overall financial support.

² There are other considerations for the facts and circumstances test described in 26 CFR § 1.70A-8(f)(3), such as whether the organization is a membership organization, which BFF is not. BFF is not required to meet or address all of the elements listed in § 1.70A-8(f)(3), and any

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Federal Statements

Taxable Interest on Investments

<u>Description</u>		<u>Amount</u>	<u>Unrelated</u>	<u>Exclusion</u>	<u>Postal</u>	<u>Acquired after</u>	<u>US</u>
			<u>Business</u>	<u>Code</u>	<u>Code</u>	<u>6/30/75</u>	<u>Obs (\$ or %)</u>
Interest		\$ <u>137</u>		14			
Total		\$ <u><u>137</u></u>					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Other professional services	\$ 1,400	\$ 1,400	\$	\$
Public relations	7,528	7,528		
Survey administration	11,500	11,500		
Other contract labor	67,882	67,035	675	172
Total	\$ 88,310	\$ 87,463	\$ 675	\$ 172

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
License and dues	\$ 110	\$ 34	\$ 75	\$ 1
Total	\$ 110	\$ 34	\$ 75	\$ 1

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Schedule A, Part II, Line 8(e)

Description	Amount
Interest	\$ 137
Total	\$ 137

Schedule A, Part II, Line 12 - Current year

Description	Amount
Other Income	\$ 29
Total	\$ 29