

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2016 calendar year, or tax year beginning 07/01/16, and ending 06/30/17

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

**C** Name of organization: TUCSON BOTANICAL GARDENS  
 Doing business as: \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address): 2150 N. ALVERNON WAY Room/suite: \_\_\_\_\_  
 City or town, state or province, country, and ZIP or foreign postal code: TUCSON AZ 85712

**D** Employer identification number: 23-7037310  
**E** Telephone number: 520-326-9686  
**G** Gross receipts \$: 2,376,089

**F** Name and address of principal officer:  
MICHELLE CONKLIN  
2150 N. ALVERNON WAY  
TUCSON AZ 85712

**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) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: WWW.TUCSONBOTANICAL.ORG **H(c)** Group exemption number: \_\_\_\_\_

**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation: 1968 **M** State of legal domicile: AZ

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>THE TUCSON BOTANICAL GARDENS CONNECTS PEOPLE WITH PLANTS AND NATURE THROUGH ART, SCIENCE, HISTORY, AND CULTURE.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<u>15</u>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<u>15</u>
	<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a)	<b>5</b>	<u>50</u>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<u>220</u>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<u>1,978</u>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<u>978</u>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<u>752,975</u>	<u>513,595</u>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>844,368</u>	<u>1,241,070</u>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>5,678</u>	<u>5,393</u>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>74,617</u>	<u>192,707</u>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<u>1,677,638</u>	<u>1,952,765</u>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<u>0</u>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>0</u>	<u>0</u>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<u>754,904</u>	<u>805,972</u>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <u>172,383</u>	<u>53,494</u>	<u>70,680</u>
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<u>796,222</u>	<u>857,264</u>	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>1,604,620</u>	<u>1,733,916</u>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<u>73,018</u>	<u>218,849</u>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<u>4,312,940</u>	<u>4,458,484</u>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<u>483,709</u>	<u>405,132</u>
		<u>3,829,231</u>	<u>4,053,352</u>

**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: \_\_\_\_\_  
JOHN SMITH PRESIDENT  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: JULIE S. KLEWER, CPA Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Check  if self-employed  if PTIN P00343046  
 Firm's name: LUDWIG KLEWER & CO. PLLC Firm's EIN: 36-4538293  
 Firm's address: 4783 E CAMP LOWELL DR  
TUCSON, AZ 85712 Phone no.: 520-545-0500

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE TUCSON BOTANICAL GARDENS CONNECTS PEOPLE WITH PLANTS AND NATURE THROUGH ART, SCIENCE, HISTORY, AND CULTURE.

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 [X] 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 [X] 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 \$ 808,565 including grants of \$ ) (Revenue \$ 1,175,070 )

GARDEN PLANT COLLECTIONS AND EXHIBITS AWARDED ONE OF THE TOP 10 PUBLIC GARDENS IN NORTH AMERICA TO VISIT IN 2017, THE TUCSON BOTANICAL GARDENS HAS CONSISTENTLY BEEN AWARDED THE BEST GARDEN IN TUCSON BY THE TUCSON COMMUNITY. A 7.5 ACRE URBAN PUBLIC GARDEN WITH 17 SPECIALTY GARDENS ALL DESIGNED IN RESIDENTIAL SCALE, THE GARDENS COLLECTION EXCEED 4,800 PLANTS. THE GARDENS HAS OVER 4,000 MEMBERS, 220 ACTIVE VOLUNTEERS AND ATTRACTS NEARLY 100,000 GUESTS A YEAR. A CAFE, GIFT SHOP, OUTDOOR GARDEN RAILWAY, A TROPICAL BUTTERFLY AND ORCHID EXHIBIT, SPECIAL COMMUNITY EVENTS AND ROTATING EXHIBITS ARE OPEN TO THE PUBLIC.

4b (Code: ) (Expenses \$ 378,583 including grants of \$ ) (Revenue \$ 81,106 )

EDUCATIONAL PROGRAMS A KNOWN LEADER IN TEACHING ENVIRONMENTAL EDUCATION AND GARDENING, THE TUCSON BOTANICAL GARDENS PROVIDES CLASSES AND WORKSHOPS TO RESIDENTS, SCHOOL CHILDREN AND VISITORS - PEOPLE OF ALL AGES, ABILITIES AND BACKGROUNDS. THE GARDENS PROVIDES STRUCTURED OPPORTUNITIES IN ADULT EDUCATION SUCH AS GUIDED TOURS, CLASSES, WORKSHOPS AND FIELD TRIPS, AND COMMUNITY LECTURES ON BOTANICAL AND HORTICULTURAL TOPICS TO OVER 100,000 VISITORS ANNUALLY. OVER 12,000 CHILDREN EACH YEAR PARTICIPATE IN YOUTH PROGRAMS SUCH AS AFTER-SCHOOL AND SUMMER CAMP PROGRAMS, GUIDED TOURS AND ON-SITE FIELD STUDY EXPERIENCES FOR SCHOOL CHILDREN, CLASSROOM MODULES FOR TEACHERS, AND GUIDANCE AND SUPPORT FOR THE DEVELOPMENT OF SCHOOL AND

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

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

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,187,148

**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>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	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>		X
4	<b>Section 501(c)(3) organizations.</b> 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>		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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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>		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>		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>		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>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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>	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>		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>		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>		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>		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>	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>	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>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		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>		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>		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>		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</i> (see instructions)	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>	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>		X

Part IV Checklist of Required Schedules (continued)

Table with columns for question ID, question text, Yes, and No. Rows include questions 20a through 38 regarding organizational operations, financial statements, grants, compensation, tax-exempt bonds, excess benefit transactions, and related parties.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Input box for Schedule O response

Yes No

Main table with columns for question number, question text, and Yes/No response columns. Includes rows 1a-1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.

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 in 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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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 in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b 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?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed AZ; 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 [X], Upon request [X], Other (explain in Schedule O) [ ]; 19 Describe in 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: MICHELLE CONKLIN, 2150 N. ALVERNON WAY, TUCSON, AZ 85712, 520-326-9686

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) SHELLY ANN ABBOTT	1.00									
PAST PRESIDENT	0.00	X		X			0	0	0	
(2) JOAN ARDERN	1.00									
VICE PRESIDENT	0.00	X		X			0	0	0	
(3) JOHN SMITH	2.00									
PRESIDENT	0.00	X		X			0	0	0	
(4) LISA OWENS-SREDZINSKI	1.00									
DIRECTOR	0.00	X					0	0	0	
(5) KAREN MCCLOSKEY	1.00									
TREASURER	0.00	X		X			0	0	0	
(6) STEVE BOSSE	1.00									
DIRECTOR	0.00	X					0	0	0	
(7) SHANNAN MARTY	1.00									
DIRECTOR	0.00	X					0	0	0	
(8) DAVID LOVITT	1.00									
DIRECTOR	0.00	X					0	0	0	
(9) KELLY FLANNIGAN	2.00									
SECRETARY	0.00	X					0	0	0	
(10) JOHN MIJAC	1.00									
DIRECTOR	0.00	X					0	0	0	
(11) BAHMAN AYUBI	1.00									
DIRECTOR	0.00	X					0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(12) KRISTI LEWIS ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(13) ANNE FISHER SEGAL ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(14) JO SMITH ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(15) PAUL VOLPE ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(16) MICHELLE CONKLIN ..... EXECUTIVE DIRECTOR	40.00 ..... 0.00			X				99,730	0	4,661
(17) LYNN RICHARDS ..... FINANCE DIRECTOR	40.00 ..... 0.00			X				60,634	0	4,743
<b>1b Sub-total</b> .....								160,364		9,404
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....								160,364		9,404

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 <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		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? If "Yes," complete Schedule J for such individual .....		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? If "Yes," complete Schedule J for such person .....		X

**Section B. Independent Contractors**

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) Name and business address	(B) Description of services	(C) Compensation
REALM TUCSON	219 SOUTH OLSEN AVENUE LANDSCAPING	170,685

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 **1**



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	25,016				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	72,301				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	416,278				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		29,530				
	<b>h Total.</b> Add lines 1a-1f		513,595				
<b>Program Service Revenue</b>		<b>Busn. Code</b>					
	<b>2a</b> ADMISSIONS	713990	800,045	800,045			
	<b>b</b> MEMBERSHIP DUES	713990	256,334	256,334			
	<b>c</b> FACILITIES RENTAL	900099	103,585		103,585		
	<b>d</b> EDUCATION	531120	81,106	81,106			
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f		1,241,070				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		5,393			5,393	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
	<b>b</b> Less: rental exps.						
	<b>c</b> Rental inc. or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
	<b>b</b> Less: cost or other basis & sales exps.						
	<b>c</b> Gain or (loss)						
	<b>d</b> Net gain or (loss)						
	<b>8a</b> Gross income from fundraising events (not including \$ 25,016 of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	127,302				
	<b>b</b> Less: direct expenses	<b>b</b>	63,932				
<b>c</b> Net income or (loss) from fundraising events		63,370			63,370		
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
<b>b</b> Less: direct expenses	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>	480,061					
	<b>b</b> Less: cost of goods sold	<b>b</b>	359,392				
<b>c</b> Net income or (loss) from sales of inventory		120,669	118,691	1,978			
Miscellaneous Revenue		<b>Busn. Code</b>					
<b>11a</b> MISCELLANEOUS INCOME	900099	8,668			8,668		
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d		8,668					
<b>12 Total revenue.</b> See instructions.		1,952,765	1,256,176	1,978	181,016		

**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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	199,032	76,678	84,756	37,598
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	521,069	385,103	128,818	7,148
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	20,968	9,850	8,615	2,503
10 Payroll taxes	64,903	45,313	16,908	2,682
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	18,600		18,600	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	70,680			70,680
f Investment management fees	1,663		1,663	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	217,298	195,518	16,775	5,005
12 Advertising and promotion	21,555	18,341	3,214	
13 Office expenses	106,394	52,258	28,410	25,726
14 Information technology				
15 Royalties				
16 Occupancy	122,193	115,207	5,272	1,714
17 Travel	4,117	2,798	638	681
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,610	2,175	2,008	1,427
20 Interest	2,339	2,339		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	128,402	90,541	30,100	7,761
23 Insurance	23,383	15,423	6,659	1,301
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES AND MATERIALS	138,881	123,832	12,025	3,024
b PROGRAM FEES	34,837	34,837		
c OTHER EXPENSES	17,622	13,998	2,512	1,112
d DUES AND SUBSCRIPTIONS	14,370	2,937	7,412	4,021
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,733,916	1,187,148	374,385	172,383
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 Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest bearing	167,425	<b>1</b>	408,294
	<b>2</b> Savings and temporary cash investments	21,045	<b>2</b>	21,168
	<b>3</b> Pledges and grants receivable, net	112,485	<b>3</b>	87,601
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use	80,297	<b>8</b>	101,816
	<b>9</b> Prepaid expenses and deferred charges	39,152	<b>9</b>	29,241
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 5,796,057		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 2,110,645	3,776,424	<b>10c</b> 3,685,412
	<b>11</b> Investments—publicly traded securities	116,112	<b>11</b>	124,952
	<b>12</b> Investments—other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	4,312,940	<b>16</b>	4,458,484	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	162,207	<b>17</b>	131,285
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	160,999	<b>19</b>	191,014
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	96,997	<b>22</b>	27,336
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	63,506	<b>23</b>	55,497
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25	483,709	<b>26</b>	405,132
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	3,690,103	<b>27</b>	3,906,711
	<b>28</b> Temporarily restricted net assets	54,458	<b>28</b>	61,971
	<b>29</b> Permanently restricted net assets	84,670	<b>29</b>	84,670
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances	3,829,231	<b>33</b>	4,053,352	
<b>34</b> Total liabilities and net assets/fund balances	4,312,940	<b>34</b>	4,458,484	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,952,765
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,733,916
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	218,849
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	3,829,231
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	5,272
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	4,053,352

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input 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 in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

# Public Charity Status and Public Support

**2016**

**Open to Public Inspection**

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

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

TUCSON BOTANICAL GARDENS

Employer identification number

23-7037310

**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 or 990-EZ).)
- 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 in 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)						
<b>Total</b>						

**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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	591,774	482,261	904,027	752,975	513,595	3,244,632
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	591,774	482,261	904,027	752,975	513,595	3,244,632
<b>5</b> 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)						801,696
<b>6 Public support.</b> Subtract line 5 from line 4.						2,442,936

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>7</b> Amounts from line 4	591,774	482,261	904,027	752,975	513,595	3,244,632
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	35,174	5,896	4,202	4,029	5,393	54,694
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	104,870	112,393	107,849	97,711	134,430	557,253
<b>11 Total support.</b> Add lines 7 through 10						3,856,579
<b>12</b> Gross receipts from related activities, etc. (see instructions)						5,714,789

**13 First five 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**

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	63.34%
<b>15</b> Public support percentage from 2015 Schedule A, Part II, line 14	<b>15</b>	63.88%

- 16a 33 1/3% support test—2016.** 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
- b 33 1/3% support test—2015.** 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
- 17a 10%-facts-and-circumstances test—2016.** 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
- b 10%-facts-and-circumstances test—2015.** 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
- 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

**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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	591,774	482,261	904,027	752,975	513,595	3,244,632
<b>2</b> 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	787,405	906,200	985,294	1,222,242	1,813,648	5,714,789
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513					103,585	103,585
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	1,379,179	1,388,461	1,889,321	1,975,217	2,430,828	9,063,006
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	231,441	170,844	426,634	418,297	142,046	1,389,262
<b>b</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						
<b>c</b> Add lines 7a and 7b	231,441	170,844	426,634	418,297	142,046	1,389,262
<b>8 Public support.</b> (Subtract line 7c from line 6.)						7,673,744

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6	1,379,179	1,388,461	1,889,321	1,975,217	2,430,828	9,063,006
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	35,174	5,896	4,202	4,029	5,393	54,694
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	3,037	2,459	4,056		831	10,383
<b>c</b> Add lines 10a and 10b	38,211	8,355	8,258	4,029	6,224	65,077
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	104,870	112,393	107,849	97,711	134,430	557,253
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	1,522,260	1,509,209	2,005,428	2,076,957	2,571,482	9,685,336

**14 First five 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**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	79.23%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15	<b>16</b>	77.28%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	1%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17	<b>18</b>	1%

**19a 33 1/3% support tests—2016.** 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—2015.** 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 a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined in 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>		
<b>c</b> Did a disqualified person (as defined in 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>		
<b>10a</b> 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 10b below.</i>		
<b>b</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)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described in (a) above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described in (2), 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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 <b>Part VI</b> 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>2a</b>		
<b>b</b> Did the activities described in (a) 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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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? Provide details in <b>Part VI</b> .		
<b>3a</b>		
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.		
<b>3b</b>		

**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.

<b>Section A - Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4).	8	
<b>Section B - Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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	<b>Distributable Amount.</b> 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)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> 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 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013 .....			
d From 2014 .....			
e From 2015 .....			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2016, 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 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2017.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b Excess from 2013 .....			
c Excess from 2014 .....			
d Excess from 2015 .....			
e Excess from 2016 .....			

**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 III, LINE 12 - OTHER INCOME DETAIL

SPECIAL EVENT GROSS RECEIPTS	\$	520,401
MISCELLANEOUS INCOME	\$	36,852

SCHEDULE D (Form 990)

Supplemental Financial Statements
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. Attach to Form 990.

OMB No. 1545-0047
2016
Open to Public Inspection

Department of the Treasury Internal Revenue Service

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization: TUCSON BOTANICAL GARDENS
Employer identification number: 23-7037310

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of a historically important land area, Preservation of a certified historic structure.
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. Table: Held at the End of the Tax Year. Rows: 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year.
4 Number of states where property subject to conservation easement is located.
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.
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year.
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 SFAS 116 (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 SFAS 116 (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
(ii) Assets included in Form 990, Part X
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 SFAS 116 (ASC 958) relating to these items:
a Revenue included on Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

**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 are a 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 programs
- 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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

**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	84,670	84,670	84,670	187,950	340,382
b Contributions					
c Net investment earnings, gains, and losses					35,092
d Grants or scholarships					
e Other expenditures for facilities and programs				103,280	187,524
f Administrative expenses					
g End of year balance	84,670	84,670	84,670	84,670	187,950

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  100.00 %
- c Temporarily restricted 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:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	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		173,797		173,797
b Buildings		3,500,269	839,684	2,660,585
c Leasehold improvements				
d Equipment		162,680	145,304	17,376
e Other		1,959,311	1,125,657	833,654
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,685,412

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.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely-held equity interests, (3) Other (A-H), and Total.

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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows include (1) through (9) and Total.

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows include (1) through (9) and Total.

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.

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes (1) Federal income taxes and rows (2) through (9). Total row is shaded.

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII [X]

**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	2,097,749
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	5,272	
b	Donated services and use of facilities	2b	77,444	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	63,931	
e	Add lines 2a through 2d	2e		146,647
3	Subtract line 2e from line 1	3		1,951,102
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	1,663	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		1,663
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		1,952,765

**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	1,873,628
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	77,444	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	63,931	
e	Add lines 2a through 2d	2e		141,375
3	Subtract line 2e from line 1	3		1,732,253
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	1,663	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		1,663
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		1,733,916

**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 V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS**

THE ORGANIZATION INTENDS TO USE INVESTMENT EARNINGS FROM THE ENDOWMENT FUNDS TO CARRY ON THE PRINCIPLE ACTIVITIES OF THE ORGANIZATION. THE PRINCIPLE BALANCE WILL REMAIN AS PERMANENTLY RESTRICTED FUNDS UNLESS THE ORGANIZATION CEASES BUSINESS.

**PART X - FIN 48 FOOTNOTE**

THE ORGANIZATION'S POLICY IS TO DISCLOSE OR RECOGNIZE INCOME TAX POSITIONS BASED ON MANAGEMENT'S ESTIMATE OF WHETHER IT IS REASONABLY POSSIBLE OR PROBABLE, RESPECTIVELY, THAT A LIABILITY HAS BEEN INCURRED FOR UNRECOGNIZED INCOME TAX POSITIONS. AS OF JUNE 30, 2017, THERE WERE NO UNCERTAIN TAX POSITIONS THAT ARE POTENTIALLY MATERIAL



**Part XIII Supplemental Information** (continued)

.....  
PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

SPECIAL EVENT EXPENSES SHOWN GROSS ON FINANCIAL STATEMENTS \$ 63,931

.....  
PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

SPECIAL EVENT EXPENSES SHOWN GROSS ON FINANCIAL STATEMENTS \$ 63,931

**SCHEDULE G  
(Form 990 or 990-EZ)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

**2016**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

TUCSON BOTANICAL GARDENS

Employer identification number

23-7037310

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 SUSAN SIRKUS 4945 W. PASEO DE LAS ESTRELLAS TUCSON AZ 85745	FUND DEV.		X	440,164	70,680	369,484
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>				440,164	70,680	369,484

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

ARIZONA

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		<u>SAVOR!</u>	<u>BUTTERFLY AFFAI</u>	<u>1</u>	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	24,377	112,881	15,060	152,318
	2	Less: Contributions	8,000	12,406	4,610	25,016
	3	Gross income (line 1 minus line 2)	16,377	100,475	10,450	127,302
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	9,287	48,988	5,657	63,932
	10	Direct expense summary. Add lines 4 through 9 in column (d)				63,932
	11	Net income summary. Subtract line 10 from line 3, column (d)				63,370

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

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

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

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

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

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

13 Indicate the percentage of gaming activity conducted in:
a The organization's facility 13a %
b An outside facility 13b %

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

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

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

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

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Transactions With Interested Persons**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open To Public Inspection

TUCSON BOTANICAL GARDENS

Employer identification number

23-7037310

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

1	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
				(1)	NOTE PAYABLE SUPPORT GENERAL OPERATIONS			SUBSTANTIAL	CONTRIB.	X		100,000	27,336
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
<b>Total</b> .....							▶ \$	27,336					

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2016**

**Open To Public  
Inspection**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

TUCSON BOTANICAL GARDENS

Employer identification number

23-7037310

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( PROGRAM MATERIA )	X	4	29,530	FAIR MARKET VALUE
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		





**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

**Open to Public  
Inspection**

Name of the organization

TUCSON BOTANICAL GARDENS

Employer identification number

23-7037310

FORM 990, PART I, LINE 6

TUCSON BOTANICAL GARDENS VOLUNTEERS PROVIDE SERVICES ACROSS THE  
INSTITUTION, INCLUDING: ASSISTING THE HORTICULTURE STAFF IN TENDING OUR 7.5  
ACRES OF GARDENS, LEADING GUIDED TOURS AND TEACHING DESERT GARDENING  
CLASSES FOR ADULT VISITORS, LEADING EDUCATIONAL PROGRAMS FOR SCHOOL GROUPS  
AND FAMILY VISITORS, WORKING IN OUR AUXILIARY GIFT SHOP, HELPING PLAN AND  
STAFF SPECIAL EVENTS, CONDUCTING OUTREACH TO COMMUNITY GROUPS AND SCHOOLS,  
WORKING IN OUR LIVE TROPICAL BUTTERFLY EXHIBIT, ASSISTING WITH FILING AND  
OTHER ADMINISTRATIVE TASKS, AND WORKING ON- AND OFF-SITE WITH OUR  
HORTICULTURAL THERAPY PROGRAM TO SERVE INDIVIDUALS WITH SPECIAL NEEDS.

FORM 990, PART III, LINE 4B - SECOND ACCOMPLISHMENT

COMMUNITY GARDENS. THE GARDENS' HORTICULTURAL THERAPY PROGRAM WORKS WITH  
OVER 500 PEOPLE WITH DISABILITIES THROUGH BOTH OUTREACH AND ON-SITE  
PROGRAMS. ADDITIONALLY, WE OFFER A NUMBER OF SPECIAL EXHIBITS THROUGHOUT  
THE YEAR THAT HIGHLIGHT TOPICS OF EDUCATIONAL INTEREST TO THE COMMUNITY,  
INCLUDING AN INDOOR TROPICAL BUTTERFLY AND ORCHID EXHIBIT AND OUTDOOR  
GARDEN RAILWAY.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

A COPY OF THE FORM 990 IS REVIEWED AND APPROVED BY THE FINANCE COMMITTEE  
PRIOR TO FILING. THE FINANCE COMMITTEE INCLUDES THE PRESIDENT AND  
TREASURER OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

Name of the organization

Employer identification number

TUCSON BOTANICAL GARDENS

23-7037310

THE ORGANIZATION'S DIRECTORS ARE DISTRIBUTED COPIES OF THE CONFLICT OF INTEREST POLICY AND MUST SUBMIT A SIGNED DISCLOSURE OF POTENTIAL CONFLICTS ON AN ANNUAL BASIS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL COMPENSATION RATES OF COMPARABLE POSITIONS IN SIMILARLY SIZED NONPROFIT ORGANIZATIONS ARE REVIEWED AND USED IN SETTING COMPENSATION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION ANNUAL AUDITED FINANCIAL STATEMENTS, GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE NOT MADE DIRECTLY AVAILABLE TO THE PUBLIC BY THE ORGANIZATION. HOWEVER, THE ORGANIZATION'S GOVERNING DOCUMENTS ARE AVAILABLE THROUGH THE ARIZONA CORPORATE COMMISSION.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

	PROGRAM SERVICE	MGT & GENERAL	FUNDRAISING
OTHER	\$ 195,518	\$ 16,775	\$ 5,005

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

SPECIAL EVENT EXPENSES SHOWN GROSS ON FINANCIAL STATEMENTS	\$ 63,931
SPECIAL EVENT EXPENSES SHOWN GROSS ON FINANCIAL STATEMENTS	\$ -63,931

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2016**

For calendar year 2016 or other tax year beginning 07/01/16, and ending 06/30/17

▶ Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

**A**  Check box if address changed

**B** Exempt under section  
 501(c)(3)  408(e)  220(e)  
 408A  530(a)  
 529(a)

**C** Book value of all assets at end of year  
4,458,484

Name of organization (  Check box if name changed and see instructions.)  
**Print or Type** TUCSON BOTANICAL GARDENS  
 Number, street, and room or suite no. If a P.O. box, see instructions.  
2150 N. ALVERNON WAY  
 City or town, state or province, country, and ZIP or foreign postal code  
TUCSON AZ 85712

**D** Employer identification number (Employees' trust, see instructions.)  
23-7037310

**E** Unrelated business activity codes (See instructions.)  
453220

**F** Group exemption number (See instructions.) ▶  
**G** Check organization type ▶  501(c) corporation  501(c) trust  401(a) trust  Other trust

**H** Describe the organization's primary unrelated business activity.  
 ▶ GIFT SHOP

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ..... ▶  Yes  No  
 If "Yes," enter the name and identifying number of the parent corporation.

**J** The books are in care of ▶ MICHELLE CONKLIN Telephone number ▶ 520-326-9686

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales	<u>8,478</u>			
<b>b</b> Less returns and allowances				
<b>c</b> Balance		<b>1c</b> <u>8,478</u>		
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>2</b> <u>6,500</u>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b> <u>1,978</u>		<u>1,978</u>
<b>4a</b> Capital gain net income (attach Schedule D)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)		<b>5</b>		
<b>6</b> Rent income (Schedule C)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule F)		<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)		<b>10</b>		
<b>11</b> Advertising income (Schedule J)		<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule)		<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> <u>1,978</u>		<u>1,978</u>

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
<b>14</b> Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>	
<b>15</b> Salaries and wages		<b>15</b>	
<b>16</b> Repairs and maintenance		<b>16</b>	
<b>17</b> Bad debts		<b>17</b>	
<b>18</b> Interest (attach schedule)		<b>18</b>	
<b>19</b> Taxes and licenses		<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules)		<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>		
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>	<u>0</u>
<b>23</b> Depletion		<b>23</b>	
<b>24</b> Contributions to deferred compensation plans		<b>24</b>	
<b>25</b> Employee benefit programs		<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I)		<b>26</b>	
<b>27</b> Excess readership costs (Schedule J)		<b>27</b>	
<b>28</b> Other deductions (attach schedule)		<b>28</b>	
<b>29 Total deductions.</b> Add lines 14 through 28		<b>29</b>	
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>	<u>1,978</u>
<b>31</b> Net operating loss deduction (limited to the amount on line 30)		<b>31</b>	
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		<b>32</b>	<u>1,978</u>
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		<b>33</b>	<u>1,000</u>
<b>34 Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		<b>34</b>	<u>978</u>

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> and:		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) ..... \$ (2) Additional 3% tax (not more than \$100,000) ..... \$		
<b>c</b> Income tax on the amount on line 34 .....	<b>35c</b>	147
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	<b>36</b>	
<b>37 Proxy tax.</b> See instructions .....	<b>37</b>	
<b>38 Alternative minimum tax</b> .....	<b>38</b>	
<b>39 Tax on Non-Compliant Facility Income.</b> See instructions .....	<b>39</b>	
<b>40 Total.</b> Add lines 37, 38 and 39 to line 35c or 36, whichever applies .....	<b>40</b>	147

**Part IV Tax and Payments**

<b>41a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>41a</b>	
<b>b</b> Other credits (see instructions) .....	<b>41b</b>	
<b>c</b> General business credit. Attach Form 3800 (see instructions) .....	<b>41c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>41d</b>	
<b>e Total credits.</b> Add lines 41a through 41d .....	<b>41e</b>	
<b>42</b> Subtract line 41e from line 40 .....	<b>42</b>	147
<b>43</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (att. sch.) .....	<b>43</b>	
<b>44 Total tax.</b> Add lines 42 and 43 .....	<b>44</b>	147
<b>45a</b> Payments: A 2015 overpayment credited to 2016 .....	<b>45a</b>	750
<b>b</b> 2016 estimated tax payments .....	<b>45b</b>	
<b>c</b> Tax deposited with Form 8868 .....	<b>45c</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>45d</b>	
<b>e</b> Backup withholding (see instructions) .....	<b>45e</b>	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941) .....	<b>45f</b>	
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total ▶	<b>45g</b>	
<b>46 Total payments.</b> Add lines 45a through 45g .....	<b>46</b>	750
<b>47</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached .....	<b>47</b>	
<b>48 Tax due.</b> If line 46 is less than the total of lines 44 and 47, enter amount owed .....	<b>48</b>	
<b>49 Overpayment.</b> If line 46 is larger than the total of lines 44 and 47, enter amount overpaid .....	<b>49</b>	603
<b>50</b> Enter the amount of line 49 you want: Credited to 2017 estimated tax ▶ 603 Refunded ▶	<b>50</b>	

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>51</b> At any time during the 2016 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ▶	Yes	No
		X
<b>52</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
<b>53</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		

**Sign Here** ▶

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

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **PRESIDENT**

May the IRS discuss this return with the preparer shown below (see instructions)?  
 Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JULIE S. KLEWER, CPA</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P00343046</b>
	Firm's name ▶ <b>LUDWIG KLEWER &amp; CO. PLLC</b>	Firm's EIN ▶ <b>36-4538293</b>			
	Firm's address ▶ <b>4783 E CAMP LOWELL DR TUCSON, AZ 85712</b>	Phone no. <b>520-545-0500</b>			

**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation ► **COST METHOD**

<b>1</b> Inventory at beginning of year	<b>1</b>		<b>6</b> Inventory at end of year	<b>6</b>	
<b>2</b> Purchases	<b>2</b>	6,500	<b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	6,500
<b>3</b> Cost of labor	<b>3</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	<b>Yes</b>	<b>No</b>
<b>4a</b> Additional sec. 263A costs (attach schedule)	<b>4a</b>				
<b>b</b> Other costs (attach schedule)	<b>4b</b>				
<b>5</b> <b>Total.</b> Add lines 1 through 4b	<b>5</b>	6,500			X

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

<b>1.</b> Description of property		
(1) N/A		
(2)		
(3)		
(4)		
<b>2.</b> Rent received or accrued		
<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ►
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►		

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

<b>1.</b> Description of debt-financed property		<b>2.</b> Gross income from or allocable to debt-financed property	<b>3.</b> Deductions directly connected with or allocable to debt-financed property	
			<b>(a)</b> Straight line depreciation (attach schedule)	<b>(b)</b> Other deductions (attach schedule)
(1) N/A				
(2)				
(3)				
(4)				
<b>4.</b> Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	<b>5.</b> Average adjusted basis of or allocable to debt-financed property (attach schedule)	<b>6.</b> Column 4 divided by column 5	<b>7.</b> Gross income reportable (column 2 x column 6)	<b>8.</b> Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> .....			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
<b>Total dividends-received deductions</b> included in column 8 .....				

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross inc.	6. Deductions directly connected with income in column 5
(1) N/A					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col.4)
(1) N/A				
(2)				
(3)				
(4)				
<b>Totals</b>		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
<b>Totals</b>		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.

**Schedule J – Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>						

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....						
<b>Totals, Part II (lines 1-5)</b> .....	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) N/A		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			

**Depreciation and Amortization**  
(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.  
▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return

TUCSON BOTANICAL GARDENS

Identifying number

23-7037310

Business or activity to which this form relates

INDIRECT DEPRECIATION

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	▶ 13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	88,151

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	675
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	88,826
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**For Paperwork Reduction Act Notice, see separate instructions.**



For the  calendar year 2016 or  fiscal year beginning 07/01/2016 and ending 06/30/2017.

<b>CHECK ONE:</b> <input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended	Name <b>TUCSON BOTANICAL GARDENS</b>	Employer Identification Number (EIN) <b>23-7037310</b>
	Address – number and street or PO Box <b>2150 N. ALVERNON WAY</b>	
Business Telephone Number (with area code) <b>520-326-9686</b>	City, Town or Post Office <b>TUCSON</b>	State ZIP Code <b>AZ 85712</b>

**68** Check box if:  This is a first return  Name change  Address change

**A** Date Arizona operations began ..... 05/02/1968

**B** Nature of unrelated business activities: GIFT SHOP

**C** Unrelated business activity codes: 453220

**D** ARIZONA apportionment for multistate organizations only (check one box):  
 AIR CARRIER  STANDARD  ENHANCED

**E**  Check if Multistate Service Provider Election and Computation (Arizona Schedule MSP) is included. Indicate the year of the election cycle  Yr 1  Yr 2  Yr 3  Yr 4  Yr 5

**F** Did you file an Arizona Form 99?  Yes  No

**G** Check federal form filed:  990-T  Other (specify) \_\_\_\_\_

**Check box if return filed under extension:**  
 82  82F

**REVENUE USE ONLY. DO NOT MARK IN THIS AREA.**

**88**

**81** PM **66** RCVD

**Arizona Unrelated Business Taxable Income Computation**

1 Unrelated business taxable income .....	<b>1</b>	978	00
2 Additions related to Arizona tax credits claimed .....	<b>2</b>		00
3 Subtotal: Add line 1 and line 2 .....	<b>3</b>	978	00
4 Apportionment ratio for multistate organizations only: See instructions .....	<b>4</b>		
5 Taxable income attributable to Arizona: Line 3 multiplied by line 4 (or if 100% Arizona, enter amount from line 3)	<b>5</b>	978	00

**Arizona Tax Liability Computation**

6 Enter tax: Tax is 5.5 percent of line 5, or \$50, whichever is greater .....	<b>6</b>	54	00
7 Tax from recapture of tax credits from Arizona Form 300, Part 2, line 31 .....	<b>7</b>		00
8 Subtotal: Add line 6 and line 7 .....	<b>8</b>	54	00
9 Nonrefundable tax credits from Arizona Form 300, Part 2, line 56 .....	<b>9</b>		00
10 Credit type: Enter form number for each nonrefundable credit claimed: <b>10</b>   3     3     3     3	<b>10</b>		
11 Tax liability: Subtract line 9 from line 8 .....	<b>11</b>		54 00

**Tax Payments**

12 Refundable tax credits: Check box(es) and enter amount: <b>12</b> <input type="checkbox"/> 308 <input type="checkbox"/> 342 <input type="checkbox"/> 349 .....	<b>12</b>		00
13 Extension payment made with Arizona Form 120EXT or online .....	<b>13</b>		00
14 Estimated tax payments .....	<b>14</b>		00
15 Amended returns: Payment made with original return plus all payments made after it was filed: See instructions .....	<b>15</b>		00
16 Subtotal payments: Add lines 12 through 15 .....	<b>16</b>		00
17 Overpayments of tax from original return or later adjustments: See instructions .....	<b>17</b>		00
18 Total Payments: Subtract line 17 from line 16 .....	<b>18</b>		00

**Computation of Total Due or Overpayment**

19 Balance of tax due: If line 11 is larger than line 18, subtract line 18 from line 11. Enter balance of tax due. Skip line 20 .....	<b>19</b>	54	00
20 Overpayment of tax: If line 18 is larger than line 11, subtract line 11 from line 18. Enter overpayment of tax .....	<b>20</b>		00
21 Penalty and interest .....	<b>21</b>	5	00
22 Estimated tax underpayment penalty: If Form 220 is included, check this box <b>22A</b> <input type="checkbox"/> .....	<b>22</b>		00
23 <b>TOTAL AMOUNT DUE:</b> Add lines 19, 21, and 22. If money is due, non-EFT payment must accompany return .....	<b>23</b>	59	00
24 <b>OVERPAYMENT:</b> See instructions .....	<b>24</b>		00
25 Amount of line 24 to be applied to 2017 estimated tax .....	<b>25</b>		00
26 Amount to be refunded: Subtract line 25 from line 24 .....	<b>26</b>		00

**SCHEDULE A Apportionment Formula (Multistate Organizations Only)**

**IMPORTANT:** Qualifying air carriers must use Arizona Schedule ACA. Qualifying multistate service providers must include Arizona Schedule MSP. See instructions, pages 8, 9, and 10.

**LIMITED TO UNRELATED BUSINESS AMOUNTS**

**A1 Property Factor**

- a Value of real and tangible personal property (by averaging the value of owned property at the beginning and end of the tax period; rented property at capitalized value). Total owned and rented property .....
- b Weight AZ property: (STANDARD uses  $\times 1$ ; ENHANCED uses  $\times 2.5$ ) .....
- c Property factor (for column A, multiply line a by line b; for column B, enter amount from line a) .....

	COLUMN A Total Within Arizona Round to nearest dollar.	COLUMN B Total Everywhere Round to nearest dollar.	COLUMN C Ratio Within Arizona $A \div B$
	$\times 1$ OR $\times 2.5$		
	$\times 1$ OR $\times 2.5$		
	$\times 2$ OR $\times 95.0$		

**A2 Payroll Factor**

- a Wages, salaries, commissions and other compensation paid to officers or employees .....
- b Weight AZ payroll: (STANDARD uses  $\times 1$ ; ENHANCED uses  $\times 2.5$ ) .....
- c Payroll factor (for column A, multiply line a by line b; for column B, enter amount from line a) .....

**A3 Sales Factor**

- a Sales delivered or shipped to Arizona purchasers .....
- b Sales of services for qualifying multistate service providers only (include Schedule MSP) .....
- c Other gross receipts .....
- d Total sales and other gross receipts .....
- e Weight AZ sales: (STANDARD uses  $\times 2$ ; ENHANCED uses  $\times 95.0$ ) .....
- f Sales factor (For column A, multiply line d by line e; for column B, enter the amount from line d) .....

**A4 Total Ratio:** Add A1c, A2c, and A3f, in column C .....

**A5 Average Apportionment Ratio:** Divide line A4, column C, by the denominator (STANDARD divides by four (4); ENHANCED divides by one hundred (100)). Enter the result in column C, and on page 1, line 4 .....

**Declaration**

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the State of Arizona.

**Please Sign Here**

OFFICER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ TITLE PRESIDENT  
 JOHN SMITH

**Paid Preparer's Use Only**

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ PAID PREPARER'S PTIN P00343046  
LUDWIG KLEWER & CO. PLLC 36-4538293  
 FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED) FIRM'S  EIN OR  SSN  
4783 E CAMP LOWELL DR 520-545-0500  
 FIRM'S STREET ADDRESS FIRM'S TELEPHONE NUMBER  
TUCSON AZ 85712  
 CITY STATE ZIP CODE

**Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix, AZ 85072-2153**