

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the **2022** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS INC.		D Employer identification number 46-0781654
	Doing business as		E Telephone number 267-670-0357
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	4023 KENNETT PIKE, SUITE 50019		G Gross receipts \$ 3,946,331.
	City or town, state or province, country, and ZIP or foreign postal code WILMINGTON, DE 19807		
F Name and address of principal officer: CHRIS KREWSON SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> 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.LIONPUBLISHERS.COM/**
K Form of organization: Corporation Trust Association Other **L** Year of formation: **2012** **M** State of legal domicile: **DE**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: LION PROVIDES TEACHING, RESOURCES AND COMMUNITY TO INDEPENDENT NEWS ENTREPRENEURS AS THEY
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 14
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 14
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 13
	6 Total number of volunteers (estimate if necessary) 6 14
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.
Revenue	8 Contributions and grants (Part VIII, line 1h) 1,124,500. 1,600,680.
	9 Program service revenue (Part VIII, line 2g) 1,149,279. 2,328,948.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 656. 16,703.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 2,274,435. 3,946,331.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 600,427. 1,813,873.
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 940,771. 1,254,104.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 30,600. b Total fundraising expenses (Part IX, column (D), line 25) 466,308.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 584,468. 1,104,467.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 2,125,666. 4,203,044. 19 Revenue less expenses. Subtract line 18 from line 12 148,769. -256,713.
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 3,061,494. 3,009,532.
	21 Total liabilities (Part X, line 26) 209,812. 414,563.
	22 Net assets or fund balances. Subtract line 21 from line 20 2,851,682. 2,594,969.

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 CHRIS KREWSON, EXECUTIVE DIRECTOR		Date 	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name THOMAS F. MULDOON, CPA	Preparer's signature THOMAS F. MULDOON, C	Date 07/17/23	Check if self-employed <input type="checkbox"/> PTIN P01561688
	Firm's name AAFCPAS, INC.	Firm's EIN 04-2571780		Phone no. 508-366-9100
Firm's address 50 WASHINGTON STREET WESTBOROUGH, MA 01581				

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

1 Briefly describe the organization's mission:
LION PROVIDES TEACHING, RESOURCES AND COMMUNITY TO INDEPENDENT NEWS ENTREPRENEURS AS THEY BUILD AND DEVELOP SUSTAINABLE BUSINESSES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ **2,464,182.** including grants of \$ **1,689,623.**) (Revenue \$ **2,064,960.**)
MEMBER EDUCATION PROGRAMS (FORMERLY NEWS BUSINESS PROGRAMMING):

LION-GNI SUSTAINABILITY AUDITS & FUNDING-
THE SUSTAINABILITY AUDIT PROGRAM SELECTED 100 LION MEMBERS TO SHARE OPERATIONAL, FINANCIAL AND JOURNALISTIC DATA ABOUT BUSINESS, WHICH WE ASSESSED WITH INDUSTRY EXPERTS TO DELIVER CUSTOM REPORTS DETAILING OPPORTUNITIES AND RECOMMENDATIONS TO HELP THE NEWS BUSINESSES ON THEIR PATHS TO SUSTAINABILITY.

GNI STARTUPS LABS-
THE 2022 GNI STARTUPS LABS PROVIDED 48 LION MEMBERS WITH COACHING, TRAINING

4b (Code:) (Expenses \$ **544,540.** including grants of \$ **56,250.**) (Revenue \$ **195,565.**)
FIELD BUILDING (FORMERLY INDUSTRY STRENGTHENING):

LION PARTNERED WITH NEWS REVENUE HUB AND REVLAB AT THE TEXAS TRIBUNE TO GATHER 500 PUBLISHERS AND OTHER INDUSTRY LEADERS IN AUSTIN, TEXAS, FOR THE INAUGURAL INDEPENDENT NEWS SUSTAINABILITY SUMMIT. LION ACTED AS THE FISCAL SPONSOR FOR THE EVENT, AND PROVIDED \$55,000 IN TRAVEL SCHOLARSHIPS TO MORE THAN 100 PEOPLE TO HELP THEM ATTEND. WE PRODUCED A SECOND SEASON OF THE NEWS GUEST PODCAST AND GREW OUR WEEKLY NEWSLETTER TO NEARLY 4,800 MEMBERS.

4c (Code:) (Expenses \$ **317,165.** including grants of \$ **68,000.**) (Revenue \$ **68,423.**)
MEMBERSHIP EXPERIENCE PROGRAMS (FORMERLY MEMBERSHIP):

LION'S MEMBERSHIP GREW ANOTHER 13 PERCENT IN 2022 AND WE ENDED THE YEAR WITH 454 MEMBERS IN THE U.S. AND CANADA. IN DECEMBER 2022, WE CREATED A NEW "MICRO" MEMBERSHIP TIER THAT OFFERS A MORE AFFORDABLE MEMBERSHIP OPTION FOR CURRENT NEWS PUBLISHERS AND ASPIRING NEWS ENTREPRENEURS EARNING LESS THAN \$50,000/YEAR. THE 2022 LION LOCAL JOURNALISM AWARDS WAS OUR FIRST IN-PERSON AWARDS SINCE PANDEMIC. LION AWARDED \$68,000 IN CASH PRIZES ACROSS 20 WINNERS.

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **3,325,887.**

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Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

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

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

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

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

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 14		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 14		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed PA, CA, FL, DC, AR, GA, IL, MI, NY, NC, OH, OK
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
LISA HUNTER - 415-205-3176
1552 GUERRERO ST., APT 1, SAN FRANCISCO, CA 94110

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRIS KREWSON EXECUTIVE DIRECTOR	40.00			X			170,646.	0.	27,048.	
(2) ANIKA ANAND DEPUTY DIRECTOR	40.00				X		123,728.	0.	23,574.	
(3) LISA HUNTER DIRECTOR OF FINANCE & OPERATIONS	40.00				X		128,109.	0.	15,747.	
(4) TRACIE POWELL CHAIR (UNTIL 10/22)/DIRECTOR	8.00	X		X			0.	0.	0.	
(5) REBEKAH MONSON V.CHAIR(TIL 10/22)/CHAIR(AS OF 10/22)	5.00	X		X			0.	0.	0.	
(6) GUNITA SINGH DIRECTOR/VICE CHAIR (AS OF 10/22)	4.00	X		X			0.	0.	0.	
(7) ALVARO GURDIAN TREASURER (UNTIL 10/22)/DIRECTOR	8.00	X		X			0.	0.	0.	
(8) JAMAAL GLENN DIRECTOR/TREASURER (AS OF 10/22)	4.00	X		X			0.	0.	0.	
(9) ROSEMARY HOBAN SECRETARY	8.00	X		X			0.	0.	0.	
(10) JAY ALLRED DIRECTOR	10.00	X					0.	0.	0.	
(11) CIERRA HINTON DIRECTOR	6.00	X					0.	0.	0.	
(12) JIQUANDA JOHNSON DIRECTOR	4.00	X					0.	0.	0.	
(13) SHANNON SHAW DUTY DIRECTOR	2.00	X					0.	0.	0.	
(14) DAN HU DIRECTOR	3.00	X					0.	0.	0.	
(15) MAZIN SIDAHMED DIRECTOR	3.00	X					0.	0.	0.	
(16) ANITA LI DIRECTOR	3.00	X					0.	0.	0.	
(17) NEIL CHASE DIRECTOR	3.00	X					0.	0.	0.	

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Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,600,680.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f			1,600,680.			
Program Service Revenue	2 a	CONTRACTS	Business Code 513110	2,064,960.	2,064,960.		
	b	CONFERENCE	513110	195,565.	195,565.		
	c	MEMBERSHIP DUES	513110	68,423.	68,423.		
	d						
	e						
	f	All other program service revenue					
	g Total. Add lines 2a-2f			2,328,948.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		16,703.		16,703.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real (ii) Personal			
			6b				
			6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other			
			7b				
			7c				
	d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
			8b				
			c	Net income or (loss) from fundraising events			
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
		9b					
		c	Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	10a					
		10b					
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue	11 a		Business Code				
	b						
	c						
	d	All other revenue					
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			3,946,331.	2,328,948.	0.	16,703.	

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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	1,571,662.	1,571,662.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	86,698.	86,698.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	155,513.	155,513.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	203,181.	91,431.	50,795.	60,955.
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	863,212.	690,146.	130,287.	42,779.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	27,706.	22,383.	3,724.	1,599.
9 Other employee benefits	77,645.	62,501.	10,509.	4,635.
10 Payroll taxes	82,360.	61,076.	12,833.	8,451.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	60,500.		60,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	30,600.			30,600.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	129,555.	63,320.	21,566.	44,669.
12 Advertising and promotion	3,974.	247.	3,656.	71.
13 Office expenses	22,574.	3,598.	18,976.	
14 Information technology	34,402.	16,532.	15,115.	2,755.
15 Royalties				
16 Occupancy				
17 Travel	45,584.	36,898.	4,684.	4,002.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	7,960.		7,960.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CONTRACTED PROGRAM SERV	452,767.	452,767.		
b EVENT EXPENSES	266,146.	73.	766.	265,307.
c RECRUITMENT AND DEVELOP	60,211.	2,861.	56,865.	485.
d MISCELLANEOUS	19,579.	8,181.	11,398.	
e All other expenses	1,215.		1,215.	
25 Total functional expenses. Add lines 1 through 24e	4,203,044.	3,325,887.	410,849.	466,308.
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)				

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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
Assets	1 Cash - non-interest-bearing	2,101,325.	1	547,084.
	2 Savings and temporary cash investments	250,483.	2	2,100,127.
	3 Pledges and grants receivable, net	450,000.	3	58,000.
	4 Accounts receivable, net	254,511.	4	298,240.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5,175.	9	6,081.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	3,061,494.	16	3,009,532.	
Liabilities	17 Accounts payable and accrued expenses	209,812.	17	391,608.
	18 Grants payable		18	
	19 Deferred revenue		19	22,955.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	209,812.	26	414,563.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,179,514.	27	1,814,009.
	28 Net assets with donor restrictions	1,672,168.	28	780,960.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,851,682.	32	2,594,969.
33 Total liabilities and net assets/fund balances	3,061,494.	33	3,009,532.	

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,946,331.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,203,044.
3	Revenue less expenses. Subtract line 2 from line 1	3	-256,713.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,851,682.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,594,969.

Part XII Financial Statements and Reporting

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

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

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		500,000.	2,582,060.	1,124,500.	1,600,680.	5,807,240.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3		500,000.	2,582,060.	1,124,500.	1,600,680.	5,807,240.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						5,101,812.
6 Public support. Subtract line 5 from line 4.						705,428.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4		500,000.	2,582,060.	1,124,500.	1,600,680.	5,807,240.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		1,303.	1,458.	656.	16,703.	20,120.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						5,827,360.
12 Gross receipts from related activities, etc. (see instructions)					12	4,216,292.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input checked="" type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. 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 on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
INC.

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
INC.

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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

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.)

Horizontal lines for supplemental information input.

COPY

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

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.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS INC.** Employer identification number **46-0781654**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

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 FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

(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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

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

Schedule D (Form 990) 2022

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				0.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	3,972,988.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	26,657.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		26,657.
3	Subtract line 2e from line 1	3		3,946,331.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		3,946,331.

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	4,229,701.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	26,657.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		26,657.
3	Subtract line 2e from line 1	3		4,203,044.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		4,203,044.

Part XIII Supplemental Information.

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

PART X, LINE 2:

LION ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES IN ACCORDANCE WITH ASC TOPIC, INCOME TAXES. THIS STANDARD CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS AND PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENTS REGARDING A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. LION HAS DETERMINED THAT THERE ARE NO UNCERTAIN TAX POSITIONS WHICH QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS AT DECEMBER 31, 2022. LION'S TAX RETURNS ARE SUBJECT TO EXAMINATION BY THE FEDERAL AND STATE JURISDICTIONS.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization
**LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
INC.**

Employer identification number
46-0781654

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
NORTH AMERICA	0	3	GRANTMAKING		155,513.
NORTH AMERICA	0	4	INDEPENDENT CONTRACTING		69,000.
3 a Subtotal	0	7			224,513.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	7			224,513.

LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
INC.

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	GNI STARTUPS LAB	10,000.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP	6,500.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	GNI STARTUPS BOOT CAMP	5,057.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	GNI STARTUPS LAB / SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP	17,000.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	GNI STARTUPS LAB	10,000.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	GNI STARTUPS LAB	10,000.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	GNI SUSTAINABILITY AUDIT	6,000.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	GNI STARTUPS LAB	10,000.	ELECTRONIC FUND/WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **14**

3 Enter total number of other organizations or entities **14**

LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
INC.

46-0781654

Schedule F (Form 990)

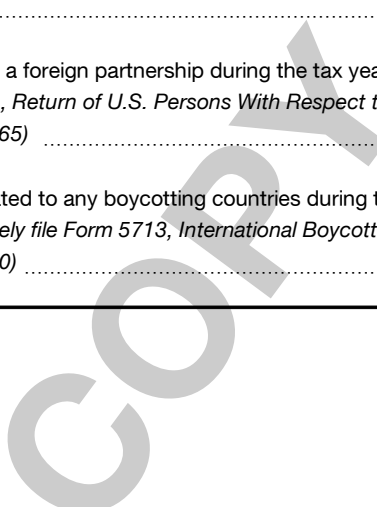
Page 2

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	GNI SUSTAINABILITY AUDIT	6,000.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	GNI SUSTAINABILITY AUDIT	6,000.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	INDEPENDENT CONTRACTOR - PROGRAM DELIVERY	8,700.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	INDEPENDENT CONTRACTOR - SOFTWARE IMPLEMENTATION	41,100.	ELECTRONIC FUND/WIRE TRANSFER	0.		
		NORTH AMERICA	INDEPENDENT CONTRACTOR - PROGRAM DELIVERY	8,400.	ELECTRONIC FUND/WIRE TRANSFER	0.		

Part IV Foreign Forms

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

Schedule F (Form 990) 2022



Part V Supplemental Information

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

PART I, LINE 2:

IN ORDER TO QUALIFY FOR A GRANT FROM LION PUBLISHERS, AN ORGANIZATION MUST COMPLETE AN EDUCATIONAL PROGRAM AND MEET PROGRAMMATIC DELIVERABLES. LION PUBLISHERS USES SURVEYS TO GET FEEDBACK ON THE EFFECTIVENESS OF THEIR PROGRAMS AND THE ASSOCIATED FUNDING. THERE IS ONGOING COACHING WITH REVENUE GROWTH FELLOWSHIP PARTICIPANTS.



**LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
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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
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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))
		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: _____

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- 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 G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: RUTH RICHERSON CONSULTING LLC

(I) ADDRESS OF FUNDRAISER: 720 EVELYN AVENUE, ALBANY, CA 94706

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
INC.** Employer identification number **46-0781654**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
9 MILLONES LLC 1503 ASHFORD AVE APT 1C SAN JUAN, PR 00911	66-0954406		6,000.	0.			GNI SUSTAINABILITY AUDIT
ADVOCATE FOUNDATION INC DBA DALLAS FREE PRESS - 6301 GASTON AVE SUITE 850 - DALLAS, TX 75214	20-5245262		55,000.	0.			REVENUE GROWTH FELLOWSHIP
ADVOCATE MEDIA - DALLAS INC. 6301 GASTON AVENUE DALLAS, TX 75214	85-3121709		6,000.	0.			GNI SUSTAINABILITY AUDIT
BAY CITY NEWS FOUNDATION 900 HILLDALE AVENUE BERKELEY, CA 94708	83-0654488		7,000.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
BEACON MEDIA INC 300 E. 39TH STREET KANSAS CITY, MO 64111	83-4587205		7,500.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
BENITOLINK, INC. 440 SAN BENITO ST HOLLISTER, CA 95023	47-3324907		6,000.	0.			GNI SUSTAINABILITY AUDIT

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **6.**
- 3 Enter total number of other organizations listed in the line 1 table **81.**

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

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BLACK MOUNTAIN MEDIA INC. DBA TUCSON SENTINEL - 1960 N PAINTED HILLS - TUCSON, AZ 85745	27-0503888		6,500.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
BLF MEDIA (DBA THE KANSAS CITY DEFENDER) - 6404 THE PASEO - KANSAS CITY, MO 64131	87-2292652		9,000.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP, LION AWARDS PRIZE
BORDERLESS MAGAZINE, NFP 3432 WEST DIVERSEY AVENUE CHICAGO, IL 60647	83-1266434	501(C)3	8,500.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP, LION AWARDS PRIZE
CANOPY ATLANTA INC. 504 E ONTARIO AVE SW ATLANTA, GA 30310	85-0694979		6,000.	0.			GNI SUSTAINABILITY AUDIT
CAPITAL OF TEXAS MEDIA FOUNDATION (DBA AUSTIN MONITOR) - 1023 SPRINGDALE ROAD - AUSTIN, TX 78721	46-3398438		6,000.	0.			GNI SUSTAINABILITY AUDIT
CENTER FOR COMMUNITY STEWARDSHIP 116 N. FEW STREET MADISON, WI 53703	68-0501459		11,000.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT
CENTRAL FLORIDA COMMUNITY NEWS INC. (DBA OVIEDO COMMUNITY NEWS) - 429 CANARY ISLAND COURT - ORLANDO, FL 32828	85-4381643		10,348.	0.			GNI STARTUPS BOOT CAMP, SUSTAINABILITY AUDIT
CHATHAM MEDIA GROUP, LLC 303 WEST RALEIGH STREET SILER CITY, NC 27344	83-1867489		6,000.	0.			GNI SUSTAINABILITY AUDIT
CITY LIMITS NEWS INC. 8 WEST 126TH STREET NEW YORK, NY 10027	27-0218689		6,000.	0.			GNI SUSTAINABILITY AUDIT

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CIVICLEX, INCORPORATED 141 EAST MAIN STREET LEXINGTON, KY 40507	46-1517609		10,000.	0.			GNI STARTUPS LAB
COACHELLA VALLEY INDEPENDENT LLC 31855 DATE PALM DRIVE, SUITE 3-263 CATHEDRAL CITY, CA 92234	46-1960871		6,000.	0.			GNI SUSTAINABILITY AUDIT
COMMUNICATION MADISON 2645 MILWAUKEE STREET MADISON, WI 53704	84-4965009		6,000.	0.			GNI SUSTAINABILITY AUDIT
COMMUNITY SHARES OF MID OHIO 1699 WEST MOUND STREET COLUMBUS, OH 43223	31-1363943		6,000.	0.			GNI SUSTAINABILITY AUDIT
DAVITT PUBLISHING (DBA INDIANOLA INDEPENDENT ADVOCATE) - PO BOX 143 - INDIANOLA, IA 50125	42-1413527		6,000.	0.			GNI SUSTAINABILITY AUDIT
EAST GREENWICH NEWS 18 PROSPECT STREET EAST GREENWICH, RI 02818	82-2813220		6,000.	0.			GNI SUSTAINABILITY AUDIT
ECORI NEWS 10 DAVOL SQUARE PROVIDENCE, RI 02903	26-4267233		6,000.	0.			GNI SUSTAINABILITY AUDIT
ELECTRIC VALLEY MEDIA LLC 1 MARKET STREET ELLENVILLE, NY 12428	20-5918341		6,000.	0.			GNI SUSTAINABILITY AUDIT
ENLACE LATINO NC 1113 KINGMAN DRIVE KNIGHTDALE, NC 27545	56-2011661	501(C)3	7,500.	0.			LION AWARDS PRIZES, TRAVEL SCHOLARSHIP

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FORT WORTH REPORT 2003 8TH AVENUE, NO. 300 FORT WORTH, TX 76110	83-4688357		63,251.	0.			REVENUE GROWTH FELLOWSHIP, LION AWARDS PRIZES
FOUR POINTS MEDIA INC 388 LONG OTTER ROAD GARRYOWEN, MT 59031	87-3592353		11,000.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT
GETTYSBURG CONNECTION PO BOX 4101 GETTYSBURG, PA 17325	87-3904401		6,000.	0.			GNI SUSTAINABILITY AUDIT
GREEN PHILLY COMPANY 2561 SEPVIVA STREET PHILADELPHIA, PA 19125	47-1248351		44,333.	0.			REVENUE GROWTH FELLOWSHIP, TRAVEL SCHOLARSHIP
GREY MATTER MEDIA LLC 581 BRADLEY STREET COLUMBUS, OH 43201	83-1410912		49,250.	0.			REVENUE GROWTH FELLOWSHIP
HAITINEX MEDIA GROUP INC 259 CLARKSON AVENUE BROOKLYN, NY 11226	82-4949037		47,084.	0.			REVENUE GROWTH FELLOWSHIP, TRAVEL SCHOLARSHIP
HARPSWELL NEWS 1780 HARPSWELL NECK RD HARPSWELL, ME 04079	86-2537658		6,000.	0.			GNI SUSTAINABILITY AUDIT
HOISINGTON SPERLING & SONS LLC (DBA MADISON MINUTES) - 171 SOUTH FAIR OAKS AVENUE - MADISON, WI 53704	87-1025482		23,348.	0.			GNI BOOT CAMP, SUSTAINABILITY AUDIT, STARTUPS LAB, LION AWARDS PRIZES
INDEPENDENT ARTS & MEDIA P.O. BOX 420442 SAN FRANCISCO, CA 94142	94-3355076		65,251.	0.			REVENUE GROWTH FELLOWSHIP, GNI STARTUPS LAB, TRAVEL SCHOLARSHIP

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INFORMED CALIFORNIA FOUNDATION FISCAL SPONSOR OF OPEN VALLEJO OAKLAND, CA 94609	84-4618329	501(C)3	49,250.	0.			REVENUE GROWTH FELLOWSHIP
INSTITUTE FOR NONPROFIT NEWS 8549 WILSHIRE BLVD #2294 BEVERLY HILLS, CA 90211	27-2614911		11,000.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT
INVESTIGATE WEST 720 NORTH 42ND STREET SEATTLE, WA 98103	27-0170663		6,000.	0.			GNI SUSTAINABILITY AUDIT
ISLAND MATTERS 2605 PADRE BOULEVARD SOUTH PADRE ISLAND, TX 78597	86-3108364		6,000.	0.			GNI SUSTAINABILITY AUDIT
JACKSON HOLE COMMUNITY RADIO 265 S CACHE ST JACKSON, WY 83001	83-0315227		9,000.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP, LION AWARDS PRIZE
JOSEPH CLYDE HUGHES JR. (DBA AC JOSEPH MEDIA) - PO BOX 404 - MILLVILLE, NJ 08332	46-0656239		6,000.	0.			GNI SUSTAINABILITY AUDIT
JUAN FERNANDO SOTO MARTINEZ (NEW DIGITAL PRESS, LLC) - PO BOX 21345 - CHARLESTON, SC 29413	84-3943821		38,916.	0.			REVENUE GROWTH FELLOWSHIP, TRAVEL SCHOLARSHIP
KALITA MUKUL CREATIVE INC. 34-16 86TH STREET JACKSON HEIGHTS, NY 11372	85-1398135		11,500.	0.			GNI STARTUPS LAB, TRAVEL SCHOLARSHIP
LEXOBSERVER 15 DEPOT SQUARE LEXINGTON, MA 00242	87-4640985		6,000.	0.			GNI SUSTAINABILITY AUDIT

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LINKING COMMUNITY NOW, INC. (DBA LKLDNOW) - 122 EAST MAIN STREET - LAKELAND, FL 33801	47-4796952		6,500.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
LOCAL REPORTING LAB INITIATIVE, INC. - 2420 BLUFF STREET - BOULDER, CO 80304	87-1232586		6,000.	0.			GNI SUSTAINABILITY AUDIT
LOL DUDEZ, LLC 15106 10TH AVENUE SOUTHWEST BURIEN, WA 98166	26-1302867		6,000.	0.			GNI SUSTAINABILITY AUDIT
MENDOCINO NEWS MEDIA LLC (DBA THE MENDOCINO VOICE) - PO BOX 37 - UKIAH, CA 95482	81-3797192		6,000.	0.			GNI SUSTAINABILITY AUDIT
MIDWEST CENTER FOR INVESTIGATIVE REPORTING - 701 DEVONSHIRE DR., C-33 - CHAMPAIGN, IL 61820	27-1652830		6,000.	0.			GNI SUSTAINABILITY AUDIT
MISSION LOCAL SF 2489 MISSION STREET SAN FRANCISCO, CA 94110	88-3177547		6,000.	0.			GNI SUSTAINABILITY AUDIT
MISSISSIPPI JOURNALISM AND EDUCATION GROUP (DBA MISSISSIPPI FREE PRESS) - 5961 KRISTEN DRIVE - JACKSON, MS 39211	85-1403937	501(C)3	29,334.	0.			REVENUE GROWTH FELLOWSHIP, TRAVEL SCHOLARSHIP
MONTANA FREE PRESS 34 W. 6TH AVE HELENA, MT 59601	47-5237719		8,500.	0.			LION AWARDS PRIZES, TRAVEL SCHOLARSHIP
MUCKROCK FOUNDATION 411A HIGHLAND AVENUE SOMERVILLE, MA 02906	81-1485228		39,501.	0.			REVENUE GROWTH FELLOWSHIP

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NEW MEXICO IN DEPTH INC. 6937 MERLOT DRIVE NORTHEAST RIO RANCHO, NM 87144	45-4011138		6,000.	0.			GNI SUSTAINABILITY AUDIT
NEW YORK FOCUS INC. 361 WARREN ST BROOKLYN, NY 11201	85-3154579		6,000.	0.			GNI SUSTAINABILITY AUDIT
NEWS REVENUE HUB NEWS REVENUE HUB SAN DIEGO, CA 92119	82-1553008		49,910.	0.			REVENUE SHARE/DIRECT COST REIMBURSEMENT FOR INSS EVENT
NORTH STATE COMMUNITY JOURNALISM PROJECT (DBA SHASTA SCOUT) - 502 ARBUCKLE COURT - REDDING, CA 96003	87-0875823	501(C)3	9,000.	0.			GNI SUSTAINABILITY AUDIT, LION AWARDS PRIZES
OUTLIER MEDIA 440 BURROUGHS ST DETROIT, MI 48202	87-4775293		14,167.	0.			REVENUE GROWTH FELLOWSHIP
PERFECT DULUTH DAY 215 S. 70TH AVE. W. DULUTH, MN 55807	26-4291194		6,500.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
PLANET DETROIT LLC 140 DRACE STREET ROCHESTER, MI 48307	61-1995998		6,500.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
PLAYERS PHILANTHROPY FUND 1122 KENILWORTH DRIVE, SUITE 201 TOWSON, MD 21204	27-6601178		16,000.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT
POIESIS LLC 257 E 100 N MOAB, UT 84532	86-1780460		6,000.	0.			GNI SUSTAINABILITY AUDIT

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PUBLIC MEDIA NETWORK 359 SOUTH KALAMAZOO MALL KALAMAZOO, MI 49007	38-2564383		6,000.	0.			GNI SUSTAINABILITY AUDIT
QUEERENCY LLC 780 W FM 1626 MANCHACA, TX 78652-9998	87-3489514		6,250.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
ROBERT DAVIS SHAVER, JR. (DBA LEBANON PUBLISHING COMPANY / LEBTON) - 922 CUMBERLAND STREET - LEBANON, PA 17042	84-2282691		16,000.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT
SAN FRANCISCO PUBLIC PRESS 44 PAGE ST SAN FRANCISCO, CA 94102	27-1275141		6,500.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
SAN JOSE NEWS BUREAU 2621 DELS LANE TURLOCK, CA 95382	82-5355128	501(C)3	6,000.	0.			GNI SUSTAINABILITY AUDIT
SANTA CRUZ LOCAL LLC 877 CEDAR ST. SANTA CRUZ, CA 95060	83-3897905		15,000.	0.			GNI STARTUPS LAB, LION AWARDS PRIZES, TRAVEL SCHOLARSHIP
SOUTHERLY 4832 BELLEVUE AVE LOUISVILLE, KY 40215	85-2638065		57,166.	0.			REVENUE GROWTH FELLOWSHIP, LION AWARDS PRIZES, TRAVEL SCHOLARSHIP
SPOKANE WORKERS COOPERATIVE LCA DBA RANGE MEDIA SPOKANE, WA 99201	86-3230666		59,000.	0.			REVENUE GROWTH FELLOWSHIP, TRAVEL SCHOLARSHIP
STICKY WICKET MEDIA, LLC 518 ELMS BOULEVARD EXCELSIOR SPRINGS, MO 64024	81-2961728		16,000.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT

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STREETLIGHT, INC. 808 NORTH PENIEL AVENUE OKLAHOMA CITY, OK 73127	82-5409220		6,000.	0.			GNI SUSTAINABILITY AUDIT
TELETRENDS, INC. 4135 DECATUR STREET DENVER, CO 80211	84-1494154		6,250.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
THE ALTAMONT ENTERPRISE & ALBANY COUNTY POST - 120 MAPLE AVENUE - ALTAMONT, NY 12009	47-4436147		6,000.	0.			GNI SUSTAINABILITY AUDIT
THE APPEAL, INC. P.O. BOX 3711 LANDERS, CA 92285	87-2194457		10,000.	0.			GNI STARTUPS LAB
THE CURRENT MEDIA INC. 106 MEMORY LANE LAFAYETTE, LA 70506	82-2971272		16,500.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
THE LAND CLE 7212 WEST CLINTON AVE CLEVELAND, OH 44102	85-1047943		6,000.	0.			GNI SUSTAINABILITY AUDIT
THE OSAGE NATION 1071 GRANDVIEW LANE PAWHUSKA, OK 74056	73-1509406		6,000.	0.			GNI SUSTAINABILITY AUDIT
THE POLITICAL REPORT, INC. 1802 VERNON STREET NORTHWEST WASHINGTON, DC 20009	87-1945050		6,000.	0.			GNI SUSTAINABILITY AUDIT
THE RECORD COMMUNITY NEWS GROUP 120 EAST CENTRAL AVENUE LOMBARD, IL 60091	85-1425791		5,500.	0.			GNI STARTUPS LAB, TRAVEL SCHOLARSHIP

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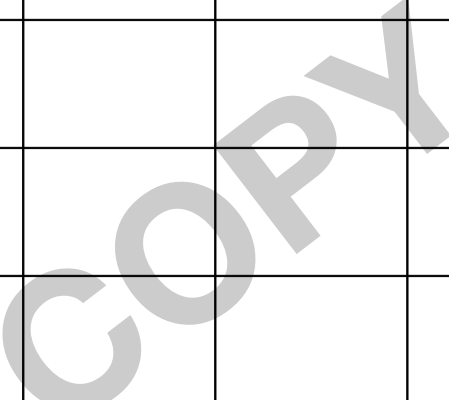
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE RED HOOK DAILY CATCH INC. 10 WEST BARD AVENUE RED HOOK, NY 12571	87-0873194		6,000.	0.			GNI SUSTAINABILITY AUDIT
TINY NEWS COLLECTIVE 1500 CHESTNUT STREET PHILADELPHIA, PA 19102	85-3963369		16,000.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT
TRESP MAGAZINE LLC (DBA SOUTHWEST CONTEMPORARY) - 808 AGUA FRIA ST - SANTA FE, NM 87501	81-1080816		16,000.	0.			GNI STARTUPS LAB, SUSTAINABILITY AUDIT
UNPRETENTIOUS PALATE LLC 1836 NASSAU BOULEVARD CHARLOTTE, NC 28205	83-0733291		6,500.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
VALLEJO SUN LLC PO BOX 17005 OAKLAND, CA 94601	87-2277143		7,000.	0.			GNI STARTUPS LAB, TRAVEL SCHOLARSHIP
VALLEY VOICE MEDIA LLC 3554 PENNY LANE PALM SPRINGS, CA 92262	87-1525007		6,000.	0.			GNI SUSTAINABILITY AUDIT
VERMONT INDEPENDENT MEDIA, INC. (DBA THE COMMONS) - 139 MAIN STREET - BRATTLEBORO, VT 05301	20-2140604		6,000.	0.			GNI SUSTAINABILITY AUDIT
WAUSAU PILOT & REVIEW 500 N. THIRD ST. WAUSAU, WI 54403	81-4399324		8,000.	0.			GNI SUSTAINABILITY AUDIT, TRAVEL SCHOLARSHIP
WHAT'S UP NEWP, LLC 270 BELLEVUE AVENUE NEWPORT, RI 02840	81-3365304		6,000.	0.			GNI SUSTAINABILITY AUDIT

Schedule I (Form 990)

LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
MEMBER EDUCATION PROGRAMS GRANT	13	86,698.	0.		



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

PART I, LINE 2:

IN ORDER TO QUALIFY FOR A GRANT FROM LION PUBLISHERS, AN ORGANIZATION MUST COMPLETE AN EDUCATIONAL PROGRAM AND MEET PROGRAMMATIC DELIVERABLES. LION PUBLISHERS USES SURVEYS TO GET FEEDBACK ON THE EFFECTIVENESS OF THEIR PROGRAMS AND THE ASSOCIATED FUNDING. THERE IS ONGOING COACHING WITH REVENUE GROWTH FELLOWSHIP PARTICIPANTS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
INC.** Employer identification number **46-0781654**

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

- 3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.
- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

- 4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:
- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

- 5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:
- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.
- 6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:
- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.
- 7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III
- 8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III
- 9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS
INC.

46-0781654

Schedule J (Form 990) 2022

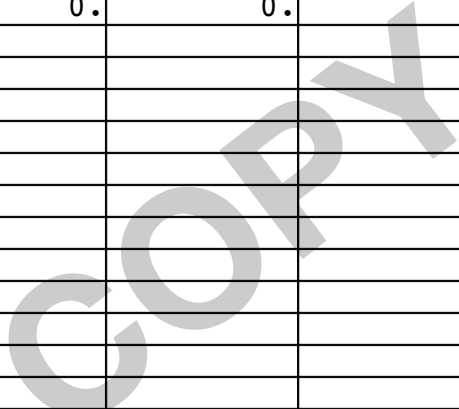
Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CHRIS KREWSON EXECUTIVE DIRECTOR	(i)	170,646.	0.	0.	7,200.	19,848.	197,694.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

COPY

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(D) TYPE OF ASSISTANCE: TRAVEL SCHOLARSHIP

(E) PURPOSE OF ASSISTANCE: ATTEND CONFERENCE

(A) NAME OF PERSON: SHANNON SHAW DUTY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CURRENT BOARD MEMBER

(C) AMOUNT OF GRANT \$ 6,000.

(D) TYPE OF ASSISTANCE: GRANT

(E) PURPOSE OF ASSISTANCE: SUPPORT OPERATIONS FOR THE OSAGE NATION'S OSAGE
NEWS PUBLICATION

(A) NAME OF PERSON: JIQUANDA JOHNSON

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CURRENT BOARD MEMBER

(C) AMOUNT OF GRANT \$ 6,000.

(D) TYPE OF ASSISTANCE: GRANT

(E) PURPOSE OF ASSISTANCE: SUPPORT OPERATIONS FOR BROWN IMPACT MEDIA
GROUP'S FLINTBEAT PUBLICATION

(A) NAME OF PERSON: KRYSTAL KNAPP

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FORMER BOARD MEMBER

(C) AMOUNT OF GRANT \$ 6,000.

(D) TYPE OF ASSISTANCE: GRANT

(E) PURPOSE OF ASSISTANCE: SUPPORT OPERATIONS FOR PRINCETON COMMUNITY MEDIA
LLC

(A) NAME OF PERSON: KRYSTAL KNAPP

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FORMER BOARD MEMBER

(C) AMOUNT OF GRANT \$ 500.

(D) TYPE OF ASSISTANCE: TRAVEL SCHOLARSHIP

(E) PURPOSE OF ASSISTANCE: ATTEND CONFERENCE

COPY

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization	LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS INC.	Employer identification number	46-0781654
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

BUILD AND DEVELOP SUSTAINABLE BUSINESSES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

AND FUNDING TO SUPPORT THEIR GROWTH IN ONE OF THREE AREAS: MANAGING
MONEY AND RISK, BUILDING AND MANAGING A TEAM AND PLANNING FOR REVENUE
GROWTH.

LION-META REVENUE GROWTH FELLOWSHIP-

THE REVENUE GROWTH FELLOWSHIP SUBSIDIZED THE COST OF HIRING A
REVENUE-FOCUSED STAFF MEMBER IN 12 NEWSROOMS. THIS TWO- YEAR PROGRAM
WILL WRAP UP IN 2023, AND WE'LL BE USING WHAT WE LEARNED TO GENERATE
INSIGHTS FOR OTHER MEMBERS.

FORM 990, PART VI, SECTION A, LINE 4:

THE BYLAWS WERE AMENDED THROUGHOUT UPON A VOTE OF THE BOARD OF DIRECTORS,
INCLUDING TO UPDATE THE FOLLOWING: LION'S PRINCIPAL ADDRESS FOLLOWING
RE-INCORPORATION; NEW MISSION STATEMENT; CURRENT CLASSES OF MEMBERS;
CURRENT DIVISION OF LABOR BETWEEN BOARD AND STAFF; MEMBER REMOVAL PROTOCOL;
ADDITION OF MEMBERSHIP COMMITTEE CHARTER.

FORM 990, PART VI, SECTION B, LINE 11B:

PHAYVANH LUEKHAMHAN, DIRECTOR OF OPERATIONS AND CHRIS KREWSON, EXECUTIVE
DIRECTOR WILL REVIEW THE 990 BEFORE FILING, AS WELL AS DISTRIBUTE DRAFTS TO
THE BOARD OF DIRECTORS TO BE REVIEWED.

Name of the organization LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS INC.	Employer identification number 46-0781654
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FORM 990, PART VI, SECTION B, LINE 12C:

IN 2021 LION ADOPTED A MORE DETAILED BOARD CONFLICT OF INTEREST POLICY, AND REQUIRED DISCLOSURE STATEMENTS FROM ALL BOARD MEMBERS. QUESTIONS THAT ARISE ABOUT POTENTIAL CONFLICTS OF INTEREST ARE REFERRED TO THE BOARD GOVERNANCE COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 15:

IN 2021 AN INDEPENDENT CONSULTANT ON NONPROFIT OPERATIONS RE-BENCHMARKED LION'S SALARY RANGES FOR THE EXECUTIVE DIRECTOR, NEWLY-CREATED DEPUTY DIRECTOR ROLE, AND DIRECTOR OF FINANCE & OPERATIONS. THE BOARD OF DIRECTORS APPROVED THESE SALARY RANGES. NO CHANGES WERE MADE TO THE PROCESSES FOR SETTING THE EXECUTIVE DIRECTOR'S SALARY AND BONUS (AT THE DISCRETION OF THE BOARD) OR DETERMINING THE COMPENSATION OF KEY EMPLOYEES (AT THE DISCRETION OF THE EXECUTIVE DIRECTOR).

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

PA,CA,FL,DC,AR,GA,IL,MI,NY,NC,OH,OK,WI

FORM 990, PART VI, SECTION C, LINE 19:

THE MAJORITY OF GOVERNING DOCUMENTS ARE AVAILABLE ON THE WEBSITE. ANYTHING NOT ON THE WEBSITE IS AVAILABLE BY REQUEST.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. LOCAL INDEPENDENT ONLINE NEWS PUBLISHERS INC.	Taxpayer identification number (TIN) 46-0781654
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 4023 KENNETT PIKE, SUITE 50019	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WILMINGTON, DE 19807	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

LISA HUNTER

• The books are in the care of ▶ **1552 GUERRERO ST., APT 1 - SAN FRANCISCO, CA 94110**

Telephone No. ▶ **415-205-3176**

Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2022** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.