

Return of Organization Exempt From Income Tax

2023

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

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

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

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. Doing business as		D Employer identification number 46-0781654
	Number and street (or P.O. box if mail is not delivered to street address) 4023 Kennett Pike		E Telephone number (267) 670-0357
	Room/suite 50019		G Gross receipts \$ 6,882,509
	City or town, state or province, country, and ZIP or foreign postal code Wilmington, DE 19807		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
F Name and address of principal officer: Chris Krewson Same as C above			H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: www.lionpublishers.com			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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: To strengthen the local news industry by helping independent news publishers build more sustainable businesses.		
	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)	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	10
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	16
	6	Total number of volunteers (estimate if necessary)	100
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 1,600,680 Current Year: 1,533,399
	9	Program service revenue (Part VIII, line 2g)	Prior Year: 2,328,948 Current Year: 5,304,119
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	Prior Year: 16,703 Current Year: 44,991
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	Prior Year: 0 Current Year: 0
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year: 3,946,331 Current Year: 6,882,509
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	Prior Year: 1,813,873 Current Year: 3,780,767
	14	Benefits paid to or for members (Part IX, column (A), line 4)	Prior Year: 0 Current Year: 0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	Prior Year: 1,254,104 Current Year: 1,660,288
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	Prior Year: 30,600 Current Year: 0
	16b	Total fundraising expenses (Part IX, column (D), line 25)	225,479
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	Prior Year: 1,104,467 Current Year: 992,816	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	Prior Year: 4,203,044 Current Year: 6,433,871	
19	Revenue less expenses. Subtract line 18 from line 12	Prior Year: (256,713) Current Year: 448,638	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 3,009,532 End of Year: 4,683,866
	21	Total liabilities (Part X, line 26)	Beginning of Current Year: 414,563 End of Year: 1,640,259
	22	Net assets or fund balances. Subtract line 21 from line 20	Beginning of Current Year: 2,594,969 End of Year: 3,043,607

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	Chris Krewson Signature of officer	Date
	Chris Krewson, Executive Director Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name John Mullins	Preparer's signature John Mullins	Date 07-25-2024	Check <input type="checkbox"/> if self-employed	PTIN P01429307
	Firm's name Mullins, PC			Firm's EIN	
	Firm's address 7625 Wisconsin Avenue Bethesda MD 20814			Phone no. 202-770-6371	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

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:

To strengthen the local news industry by helping independent news publishers build more 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 \$ 3,562,760 including grants of \$ 3,150,000) (Revenue \$ 3,645,400)

Sustainability Audits: A comprehensive process for LION members to identify and respond constructively to roadblocks to sustainability within their organizations, including \$20K in direct funding for participants who complete deliverables. We completed 75 Audits and 96 Progress Reports, and distributed \$20,000 to each participant to act on their recommendations. 93% of our Audit participants feel more confident in their organization's ability to reach sustainability.

4b (Code:) (Expenses \$ 1,062,949 including grants of \$ 572,247) (Revenue \$ 617,250)

Membership Education: We concluded the two-year Revenue Growth Fellowship program with valuable data insights, added new resources and courses to News Entrepreneur Academy (members have completed 450 courses), and conducted an 8-week Sustainability Lab: Unblocking Revenue Barriers featuring asynchronous training, one-on-one coaching, peer learning, and up to \$9,000 in funding to help participants overcome a revenue challenge.

4c (Code:) (Expenses \$ 640,255 including grants of \$ 58,520) (Revenue \$ 179,739)

Membership Direct Services & LION Awards: The operations of having a membership, including processing applications/renewals, securing member benefits (e.g. discounts), organizing two regional in-person events, and launching a Community Ambassadors program. We grew our membership by 12% to over 500 members. 29% of our membership's leadership identifies as BIPOC and 13% as LGBTQIA+. We hosted two in-person, regional News Sustainability Meetups, one in the Deep South and another in the Southeast. More than 250 news leaders attended these meetups to connect and learn from each other. We implemented ideas from our BIPOC Listening project, piloting BIPOC and LGBTQIA+ affinity groups at the Southeast event. Our News Entrepreneur Community Slack group grew by 50% to over 1,500 users. We launched our inaugural Community Ambassadors program, facilitating learning among local peers and helping LION identify newly launched news organizations.

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

(Expenses \$ 401,564 including grants of \$) (Revenue \$ 212,830)

4e Total program service expenses 5,667,528

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules A through H.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, 1a, 1b, Yes, No. Rows include 1a (10), 1b (10), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed Statement #17
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.
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.

The Organization (267) 670-0357, 4023 Kennett Pike, Suite 50019, Wilmington, DE 19807

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Chris Krewson</u> Executive Director	40_00			X			188,593	0	25,678	
(2) <u>Anika Anand</u> Deputy Director	40_00				X		139,128	0	23,684	
(3) <u>Lisa Hunter</u> Director of Finance & Operations	40_00				X		143,108	0	12,907	
(4) <u>Stephanie Snyder</u> Assoc. Director of Membership	40_00				X		106,531	0	7,489	
(5) <u>Lisa Heyamoto</u> Assoc. Director of Member Education	40_00				X		101,000	0	3,850	
(6) <u>Rebekah Monson</u> Director	8_00	X					0	0	0	
(7) <u>Mazin Sidahmed</u> Director	3_00	X					0	0	0	
(8) <u>Anita Li</u> Director	3_00	X					0	0	0	
(9) <u>Alvaro Gurdian</u> Director	3_00	X					0	0	0	
(10) <u>Neil Chase</u> Director	3_00	X					0	0	0	
(11) <u>Jiquanda Johnson</u> Director	3_00	X					0	0	0	
(12) <u>Cierra Brown Hinton</u> Vice Chair	3_00	X		X			0	0	0	
(13) <u>Jamaal Glenn</u> Treasurer	8_00	X		X			0	0	0	
(14) <u>Gunita Singh</u> Chair	5_00	X		X			0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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			
(15) <u>Dan Hu</u> <u>Secretary</u>	<u>8.00</u>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								678,360	0	73,608

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **5**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<input checked="" type="checkbox"/>
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	<input checked="" type="checkbox"/>	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<input checked="" type="checkbox"/>

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a 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	1,533,399				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		1,533,399				
Program Service Revenue			Business Code				
	2a <u>Contracts</u>	900099	5,171,050	5,171,050			
	b <u>Conference</u>	900099	41,820	41,820			
	c <u>Membership Dues</u>	900099	91,249	91,249			
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f		5,304,119				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		44,991			44,991	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		6a					
		b Less: rental expenses	6b				
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a					
		b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11a _____						
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			6,882,509	5,304,119	0	44,991	

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	3,342,167	3,342,167		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	438,600	438,600		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	188,593	133,886	32,131	22,576
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	1,184,657	841,007	201,836	141,814
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .	43,386	30,800	7,392	5,194
9 Other employee benefits	132,184	93,839	22,521	15,824
10 Payroll taxes	111,468	79,133	18,991	13,344
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	74,600		74,600	
d Lobbying				
e Professional fundraising services. See Part IV, line 17 . .				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . .	225,773	162,416	53,047	10,310
12 Advertising and promotion	1,500		1,500	
13 Office expenses	40,106	6,127	33,974	5
14 Information technology	51,271	37,245	10,316	3,710
15 Royalties				
16 Occupancy				
17 Travel	21,693	11,345	1,528	8,820
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	7,653		7,653	
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 Services	363,642	363,642		
b Event Expenses	111,430	111,430		
c Recruitment & Development	78,786	4,629	72,954	1,203
d Miscellaneous	11,059	10,979		80
e All other expenses	5,303	283	2,421	2,599
25 Total functional expenses. Add lines 1 through 24e . .	6,433,871	5,667,528	540,864	225,479
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	547,084	1	460,959
	2 Savings and temporary cash investments	2,100,127	2	1,753,943
	3 Pledges and grants receivable, net	58,000	3	400,000
	4 Accounts receivable, net	298,240	4	2,062,300
	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	6,081	9	6,664
	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)		3,009,532	16	4,683,866
Liabilities	17 Accounts payable and accrued expenses	391,608	17	1,603,841
	18 Grants payable		18	
	19 Deferred revenue	22,955	19	36,418
	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		414,563	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,814,009	27	2,338,060
	28 Net assets with donor restrictions	780,960	28	705,547
	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	2,594,969	32	3,043,607
33 Total liabilities and net assets/fund balances	3,009,532	33	4,683,866	

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	6,882,509
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,433,871
3	Revenue less expenses. Subtract line 2 from line 1	3	448,638
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,594,969
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	3,043,607

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		

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization Local Independent Online News Publishers Inc.	Employer identification number 46-0781654
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

EEA

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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	1,533,399	7,340,639
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	1,533,399	7,340,639
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)						1,177,770
6 Public support. Subtract line 5 from line 4						6,162,869

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	500,000	2,582,060	1,124,500	1,600,680	1,533,399	7,340,639
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	44,991	65,111
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						7,405,750
12 Gross receipts from related activities, etc. (see instructions)					12	
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 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 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.

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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2023. 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 - 2022. 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 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?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	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? <i>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.</i>	1	
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? <i>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.</i>	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)? <i>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).</i>	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?	1	
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	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 government entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
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? <i>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.</i>	2a		
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? <i>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.</i>	2b		
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? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

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

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

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

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	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) - provide details in Part VI	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, rows 5-6 for Yes/No questions.

Part II Conservation Easements

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

Form with multiple rows for questions 1-9 regarding conservation easements, including checkboxes and a table for line 2d.

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.

Form with rows 1a-1b and 2a-2b for reporting on art and historical treasures collections.

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, line 10c, column (B)

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related

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

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

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, line 15 col. (B))	

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, line 25 col. (B))		

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	7,003,104
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	120,595	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	120,595	
3	Subtract line 2e from line 1	3	6,882,509	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,882,509	

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	6,554,466
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	120,595	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	120,595	
3	Subtract line 2e from line 1	3	6,433,871	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	6,433,871	

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.

01. Footnote for uncertain tax position under FIN 48 (Part X)

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, 2023. Lion's tax returns are subject to examination by the federal and state jurisdictions.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2023

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

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

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

Employer identification number

Local Independent Online News Publishers Inc.

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 (Not (1) the United States)		3	Grant making	Grant Making	438,600
North America (Not (2) the United States)		4	Program services	Ind. Contracting	41,750
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal		7			480,350
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)		7			480,350

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)
(1)			North America United States)	(Not the Sustainability L	35,000	Wire Transfer			
(2)			North America United States)	(Not the Sustainability L	26,000	Wire Transfer			
(3)			North America United States)	(Not the LION Awards	41,300	Wire Transfer			
(4)			North America United States)	(Not the Sustainability L	21,300	Wire Transfer			
(5)			North America United States)	(Not the Cycle 1 Booster	20,000	Wire Transfer			
(6)			North America United States)	(Not the Sustainability L	26,000	Wire Transfer			
(7)			North America United States)	(Not the Cycle 1 Booster	20,000	Wire Transfer			
(8)			North America United States)	(Not the Sustainability L	20,000	Wire Transfer			
(9)			North America United States)	(Not the Cycle 1 Booster	9,000	Wire Transfer			
(10)			North America United States)	(Not the Sustainability L	20,000	Wire Transfer			
(11)			North America United States)	(Not the Cycle 1 Booster	20,000	Wire Transfer			
(12)			North America United States)	(Not the Booster Cycle 1	20,000	Wire Transfer			
(13)			North America United States)	(Not the LION Awards	20,000	Wire Transfer			
(14)			North America United States)	(Not the Cycle 1 Booster	20,000	Wire Transfer			
(15)			North America United States)	(Not the Cycle 1 Booster	20,000	Wire Transfer			
(16)			North America United States)	(Not the 2023 Sustainabil	20,000	Wire Transfer			

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

3 Enter total number of other organizations or entities 20

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)
(1)			North America (United States)	(Not the 2023 Sustainabil	20,000	Wire Transfer			
(2)			North America (United States)	(Not the Sustainability A	20,000	Wire Transfer			
(3)			North America (United States)	(Not the 2023 Sustainabil	20,000	Wire Transfer			
(4)			North America (United States)	(Not the 2023 Sustainabil	20,000	Wire Transfer			
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

3 Enter total number of other organizations or entities

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

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

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 the 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 the 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 the 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 the 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 the 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 the instructions for Form 5713; don't file with Form 990)* Yes No

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.

01. Use of grant monitoring procedures (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.

Multiple horizontal lines for supplemental information.

**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

2023

**Open to Public
Inspection**

Name of the organization

Employer identification number

Local Independent Online News Publishers

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
(1)	9 Millones LLC 1503 Ashford Ave apt 1C San Juan PR 00911	66-0954406		20,000				Planning for Revenue Growth Lab,
(2)	AB&C Bilingual Resources, L 2016 S Rosalie st Wichita KS 67207	82-1113797		20,000				Sustainability Audit
(3)	Advocate Foundation Inc 6301 Gaston Ave Suite 850 Dallas TX 75214	20-5245262		36,300				LION Awards
(4)	Advocate Media - Dallas Inc 6301 Gaston Avenue, Ste 820 Dallas TX 75214	85-3121709		20,000				Cycle 1 Booster
(5)	Afro American Company of Ba 233 East Redwood Street, St Baltimore MD 21202	52-0219436		9,000				Sustainability Lab
(6)	Empower Local Media LLC 1653 Luzern Street Seaside CA 93955	92-1543558		20,000				Sustainability Audit
(7)	Austin Chronicle Corporatio 1000 East 40th Street Austin TX 78751	74-2190703		20,000				Planning for Revenue Growth Lab,
(8)	Breakfast Media LLC 1222 Forestville Drive Great Falls VA 22066	47-2476261		20,000				Cycle 1 Booster
(9)	Andrew Weiler (dba Wings PN 1023 Columbia Street Cathlamet WA 98612	92-3150216		20,000				Cycle 1 Booster
(10)	Arizona Local Post 2252 E Blacklidge Dr Tucson AZ 85719	87-2217945		21,300				LION Awards

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **11**
- 3 Enter total number of other organizations listed in the line 1 table **157**

**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

2023

**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
(1)	Ashland News PO Box 640 Ashland OR 97520	35-2721220		20,000				Sustainability Audit
(2)	Table Mountain Web Design 2303 Table Heights Drive Golden CO 80401	32-3466390		20,000				Cycle 1 Booster - Golden
(3)	BAS Holdings LLC 1608 Folsom St San Francisco CA 94103	81-5142764		20,000				Sustainability Audit
(4)	Bay City News Foundation 900 Hilldale Avenue Berkeley CA 94708	83-0654488		20,000				Cycle 1 Booster - Local News
(5)	Carolina Public Press, Inc. 4a Herman Avenue Asheville NC 28803	46-0801080		20,000				LION Awards winner
(6)	The Bowie Sun, LLC P.O. Box 364 Bowie MD 20719	87-3409018		20,000				LION Awards winner
(7)	BoldLatina Digital Group PB 616 Saint Francis Boulevard Daly City CA 94015	85-3057743		20,000				Sustainability Audit
(8)	Borderless Magazine, NFP 3432 West Diversey Avenue, Chicago IL 60647	83-1266434		9,000				Sustainability Lab
(9)	Philomath News LLC 1604 Timothy Street Philomath OR 97370	85-3131579		20,000				Sustainability Audit
(10)	Bucks County Beacon LLC 868 West Street Road, #313 Warminster PA 18974	87-1382564		9,000				Sustainability Lab

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

3 Enter total number of other organizations listed in the line 1 table

**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

2023

**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
(1)	Canopy Atlanta Inc. 504 E Ontario Ave SW Atlanta GA 30310	85-0694979		9,000				Sustainability Lab
(2)	Capital of Texas Media Foun 1023 Springdale Road, Ste 1 Austin TX 78721	46-3398438		20,000				Cycle 1 Booster
(3)	Cardinal Productions Inc. P.O. Box 4455 Roanoke VA 24015	87-1532828		27,300				LION Awards
(4)	Manchester Ink Link LLC 230 Old Wellington Road Manchester NH 03104	82-4709439		20,000				Cycle 1 Booster
(5)	CatchLight 1150 25th Street San Francisco CA 94107	27-1912845		6,000				Audit funding 2022 Cycle 4
(6)	Central Florida Community N 429 Canary Island Court Orlando FL 32828	85-4381643		29,000				Sustainability Lab
(7)	Chapman Hyperlocal Media In PO Box 525 Norwalk CT 06850	46-5509772		20,000				Sustainability Audit
(8)	Christin Nielsen 403 Fillmore Drive Williamsburg VA 23185	04-4884698		9,000				Sustainability Lab funding for The Trian
(9)	City Limits News Inc. 8 West 126th Street New York NY 10027	27-0218689		20,000				Cycle 1 Booster
(10)	CityView Media LLC 2919 Breezewood Avenue, Ste Fayetteville NC 28303	84-3866034		26,000				Audit funding 2022 Cycle 4

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

3 Enter total number of other organizations listed in the line 1 table

**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

2023

**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

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(1)	CivicLex, Incorporated 141 East Main Street, Ste 4 Lexington KY 40507	46-1517609		20,000				Sustainability Audit
(2)	Center for Community Steward 116 N. Few Street Madison WI 53703	68-0501459		20,000				LION Awards
(3)	Communication Madison 2645 Milwaukee Street Madison WI 53704	84-4965009		20,000				Cycle 1 Booster - Tone
(4)	Connecticut News Project 1049 Asylum Avenue Hartford CT 06105	27-0583046		26,000				Audit funding 2022 Cycle 4
(5)	Conrad Communications LLC 985 Thoma Street Reno NV 89502	26-4391118		9,000				This is Reno Sustainability Lab award
(6)	Racine County Eye, LLC 410 Main St. Racine WI 53403	46-4362452		20,000				Cycle 1 Booster
(7)	Saco Bay News 22 Pine Avenue Old Orchard Beach ME 04064	84-4977799		20,000				Sustainability Audit
(8)	The Red Hook Daily Catch In 10 West Bard Avenue Red Hook NY 12571	87-0873194		29,000				Sustainability Audit
(9)	Examiner Media LLC PO Box 611 Mount Kisco NY 10549	26-0715383		6,000				Audit funding 2022 Cycle 4
(10)	Fort Worth Report 2003 8th Avenue, No. 300 Fort Worth TX 76110	83-4688357		19,749				Revenue Growth Fellowship

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(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.

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OMB No. 1545-0047

2023

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Name of the organization

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Employer identification number

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(1)	Education in Atlanta 2680 Wolf Lake Drive Southw Atlanta GA 30349	40-0339221		20,000				Sustainabilit y Audit
(2)	Fresnoland Media 710 Van Ness Ave, Ste 120 P Fresno CA 93721	83-0696156		35,000				Audit funding 2022 Cycle 4
(3)	Gig Harbor Now PO Box 546 Gig Harbor WA 98335	86-1636609		20,000				Sustainabilit y Audit
(4)	Green Philly Company 2561 Sepviva Street Philadelphia PA 19125	47-1248351		30,834				Revenue Growth Fellowship
(5)	Grey Matter Media LLC 581 Bradley Street Columbus OH 43201	83-1410912		26,250				Revenue Growth Fellowship
(6)	HaitiNex Media Group Inc 259 Clarkson Avenue Brooklyn NY 11226	82-4949037		19,749				Revenue Growth Fellowship
(7)	Jackalope Media LLC 2233 west flower street Phoenix AZ 85015	87-1328260		20,000				Sustainabilit y Audit
(8)	Higgins Marketing & Media P 3351 Houston Branch Road Federalburg MD 21632	85-0867102		6,000				Audit funding 2022 Cycle 4
(9)	Highlands Current Inc. 142 Main St. Cold Spring NY 10516	45-4403312		21,300				LION Awards
(10)	Charlottesville Tomorrow PO Box 1591 Charlottesville VA 22902	20-3013557		20,000				LION Awards

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(1)	Conecta Arizona LLC 7507 South 27th Phoenix AZ 85042	85-1916995		20,000				LION Awards
(2)	Indonesian Lantern Media, L 2001 Market Street Philadelphia PA 19103	46-5280375		26,000				Audit funding 2022 Cycle 4
(3)	Independent Arts & Media P.O. Box 420442 San Francisco CA 94142	94-3355076		19,749				Revenue Growth Fellowship
(4)	Informed California Foundat 490 43rd Street, #12 Oakland CA 94609	84-4618329		26,250				Revenue Growth Fellowship
(5)	Institute for Nonprofit New 8549 Wilshire Blvd #2294 Beverly Hills CA 90211	27-2614911		40,000				Cycle 1 Booster - Shasta
(6)	Gales Creek Journal 15065 SW 103rd Ave Portland OR 97224	82-3627316		26,000				Audit funding 2022 Cycle 4
(7)	Curators of University of M 118 University Hall Columbia MO 65211	43-6003859		20,000				LION Awards
(8)	Decaturish.com, LLC PO Box 92 Scottdale GA 30079	46-4038312		20,000				Planning for Revenue Growth Lab,
(9)	Jesus Sanchez Jr 1539 Parmer Avenue Los Angeles CA 90026	54-9456243		9,000				Sustainabilit y Lab
(10)	Broken Arrow Sentinel 4216 S. Redwood Avenue Broken Arrow OK 74011	36-3983283		20,000				Sustainabilit y Audit

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(1)	Jose Luis Castillo Castro 25638 Farrier Drive Richmond TX 77406	64-4048990		9,000				Sustainability Lab
(2)	Mecia Communications LLC 4835 Gaynor Road Charlotte NC 28211-3022	57-1290263		20,000				Cycle 1 Booster
(3)	New Digital Press, LLC 58 America St., Unit A Charleston SC 29403	84-3943821		16,251				Revenue Growth Fellowship
(4)	Justin Pardee 3870 Main Street, Ste 202 Riverside CA 92501	62-4036533		20,000				Sustainability Audit
(5)	East Greenwich News 18 Prospect Street East Greenwich RI 02818	82-2813220		20,000				LION Awards
(6)	Santa Cruz Local LLC 877 Cedar St., Ste 150 Santa Cruz CA 95060	37-2064285		26,300				LION Award Winners
(7)	Association of Ind. in Radi 500 7th Avenue, Fl 8 New York NY 10018	11-3000997		6,000				Audit funding 2022 Cycle 4 for Local Swi
(8)	Miles Media Consulting Mana 243 Mercer Street Trenton NJ 08611	80-0869911		26,000				Audit funding 2022 Cycle 4
(9)	KOB Publishing LLC 340 West 42nd Street, #2256 New York NY 10108	37-1762673		26,000				Audit funding 2022 Cycle 4
(10)	La Noticia 5936 Monroe Road Charlotte NC 28212	55-0839439		27,300				Audit funding 2022 Cycle 4

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(1)	LINK Media LLC 621 Madison Ave Covington KY 41011	87-3043865		9,000				Sustainability Lab
(2)	Linking Community Now, Inc. 122 East Main Street, Ste 2 Lakeland FL 33801	47-4796952		9,000				Local Reporting Lab Initiative,
(3)	Local News LLC 3800 South Honore Street Chicago IL 60609	83-1918651		20,000				Sustainability Audit
(4)	Local Reporting Lab Initiat 2420 Bluff Street Boulder CO 80304	87-1232586		29,000				Sustainability Lab
(5)	LOL Dudez, LLC 15106 10th Ave SW, Ste C Seattle WA 98166	26-1302867		20,000				Cycle 1 Booster
(6)	Lost Coast Communications, PO Box 25 Ferndale CA 95536	68-0349519		20,000				Sustainability Audit
(7)	Louis Maurice Amestoy 314 Rock Ridge Kerrville TX 78028	54-8911008		20,000				Cycle 1 Booster
(8)	Magnolia Media Company LLC 1900 Southeast 18th Avenue, Ocala FL 34471	83-2093214		20,000				Sustainability Audit
(9)	Main Street Daily News Gain PO Box 1720 Winter Park FL 32790	84-4081565		20,000				Sustainability Audit
(10)	MBD Media LLC 2346 Two Notch Road Columbia SC 29204	33-1148262		9,000				Sustainability Lab

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(1)	Media Alliance 2830 20th Street, Ste 201 San Francisco CA 94110	94-2563400		20,000				The Frisc Sustainability Audit
(2)	Sioux Falls Simplified 1809 South Euclid Avenue Sioux Falls SD 57105	52-0310176		20,000				Cycle 1 Booster
(3)	The Lansing Journal 18125 Roy Street, #742 Lansing IL 60438	85-2019984		29,000				Sustainability Audit
(4)	Mission Local SF 2489 Mission Street, #22 San Francisco CA 94110	88-3177547		20,000				Cycle 1 Booster
(5)	Mississippi Journalism & Ed 5961 Kristen Drive Jackson MS 39211	85-1403937		21,049				Final RGF payment
(6)	Montana Free Press PO Box 1425 Helena MT 59624	47-5237719		21,300				LION Awards winner
(7)	MuckRock Foundation 263 Huntington Avenue Boston MA 02115	81-1485228		20,000				MLK50 Sustainability Audit
(8)	New Mexico in Depth Inc. 6937 Merlot Drive Northeast Rio Rancho NM 87144	45-4011138		21,300				LION Awards
(9)	Kadilak Consulting, LLC 38 Wheatland Street Burlington MA 01803	49-5949731		10,300				LION Awards
(10)	North Carolina Longform Mag 1314 Sedgefield Street, Uni Durham NC 27705	85-3704375		21,300				LION Awards

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(1)	ecoRI Inc. 10 Davol Square, Suite 100 Providence RI 02903	26-4267233		20,000				LION Awards
(2)	Future Tides LLC 7001 Seaview Ave NW, Ste 16 Seattle WA 98117	88-2403427		20,000				LION Awards
(3)	Now Network News, LLC P.O. Box 2393 Clarkesville GA 30523	47-3764018		26,000				Audit funding 2022 Cycle 4
(4)	Outlier Media 440 Burroughs St, 365 Detroit MI 48202	87-4775293		29,332				LION Awards
(5)	Pedaltown Media Inc. 6617 North Michigan Ave Portland OR 97217	65-1310270		6,000				Audit funding 2022 Cycle 4
(6)	Poesis LLC 257 E 100 N Moab UT 84532	86-1780460		29,000				Sustainabilit y Lab
(7)	Prison Journalism Project, 3501 Southport Ave., Box 20 Chicago IL 60657	87-3805290		21,300				LION Awards
(8)	PublicSource 1936 Fifth Avenue Pittsburgh PA 15219	47-4309256		20,000				Sustainabilit y Audit
(9)	Reporte Hispano LLC 42 Dorann Avenue Princeton NJ 08540	20-4883183		9,000				Sustainabilit y Lab
(10)	Gabrielle Dion dba Medicate 944 Jenny Ct. Florence KY 41042	27-7885720		20,000				LION Awards

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	(1) Lebanon Publishing Company/ 922 Cumberland Street Lebanon PA 17042	84-2282691		20,000				Cycle 1 Booster
	(2) Your Arlington 150 Washington Street Arlington MA 02474	87-1248884		20,000				Sustainability Audit
	(3) What's Up Newp, LLC 270 Bellevue Avenue, 184 Newport RI 02840	81-3365304		20,000				Cycle 1 Booster
	(4) San Jose News Bureau 1900 Camden Avenue, Ste 01 San Jose CA 95124	82-5355128		9,000				Sustainability Lab
	(5) Scribe Video Center PO Box 13267 Philadelphia PA 19101	23-2358942		31,020				Award
	(6) Southerly 4832 Bellevue Ave Louisville KY 40215	85-2638065		10,834				Revenue Growth Fellowship
	(7) Spokane Workers Cooperative 304 West Pacific Avenue Spokane WA 99201	86-3230666		17,500				Revenue Growth Fellowship
	(8) Gettysburg Connection PO Box 4101 Gettysburg PA 17325	87-3904401		20,000				Planning for Revenue Growth Lab,
	(9) Sticky Wicket Media, LLC 518 Elms Boulevard Excelsior Springs MO 64024	81-2961728		20,000				Cycle 1 Booster - Excelsior
	(10) Streetlight, Inc. PO Box 54964 Oklahoma City OK 73127	82-5409220		29,000				Sustainability Lab

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(1)	TACO INTL LLC 11420 Santa Monica Blvd, #2 Los Angeles CA 90025	46-2493679		6,000				Audit funding 2022 Cycle 4
(2)	Teletrends, Inc. 4135 Decatur Street Denver CO 80211	84-1494154		20,000				Sustainabilit y Audit
(3)	Teton Digital Media dba Buc 1225 Maple Way Jackson WY 83002	46-1464140		9,000				Sustainabilit y Lab
(4)	The 016 LLC 20 Cook Street Holden MA 01520	83-1914775		35,000				Audit funding 2022 Cycle 4
(5)	The Appeal, Inc. P.O. Box 3711 Landers CA 92285	87-2194457		27,300				Audit funding 2022 Cycle 4
(6)	The Bedford Citizen PO Box 212 Bedford MA 01730	46-0777549		15,000				Audit funding 2022 Cycle 4
(7)	The Border Chronicle LLC 299 North Rosemont Boulevar Tucson AZ 85711	92-0385088		20,000				Sustainabilit y Audit
(8)	The Buckeye Flame 6110 Fir Avenue Cleveland OH 44102	85-0805098		20,000				Planning for Revenue Growth Lab,
(9)	The Center for Michigan, In 220 West Michigan Avenue Ypsilanti MI 48197	32-0167398		21,300				LION Awards
(10)	The Current Media Inc. 313 Jefferson Street Lafayette LA 70501	82-2971272		9,000				Sustainabilit y Lab

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(1)	The Food Section 4968 Victoria Ave. North Charleston SC 29405	87-1158841		21,300				LION Awards
(2)	The JOLT News Organization 321 Cleveland Ave SE - Ste Olympia WA 98501	87-2868827		20,000				Planning for Revenue Growth Lab,
(3)	The Lens P.O Box 13242 New Orleans LA 70185	27-2072772		9,000				Sustainability Lab
(4)	The Northeast Florida Journ 7940 Praver Drive West Jacksonville FL 32217	86-3715364		6,000				Audit funding 2022 Cycle 4
(5)	The Political Report, Inc. 1250 Connecticut Avenue NW, Washington DC 20036	87-1945050		30,300				LION Awards
(6)	The Record Community News G 120 East Central Avenue Wilmette IL 60091	85-1425791		20,000				Sustainability Audit
(7)	T3 Media, LLC 6924 Lakeside Avenue Henrico VA 23228	22-5176105		20,000				Cycle 1 Booster
(8)	Tides Center P.O. Box 399385 San Francisco CA 94139	94-3213100		26,000				CA Health Report Audit funding 2022
(9)	Tina Traster Productions LL 506 Mountainview Avenue Valley Cottage NY 10989	10-5601860		26,000				Audit funding 2022 Cycle 4
(10)	Finny News Collective 1500 Chestnut Street, 2113 Philadelphia PA 19102	85-3963369		49,000				OKC Free Press Sustainability

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	Queerency LLC 780 W FM 1626, Unit 562 Manchaca TX 78652	87-3489514		29,000				Cycle 1 Booster
(2)	Tucson Investigative Report 1960 North Painted Hills Ro Tucson AZ 85745	47-1106725		9,000				Sustainabilit y Lab
(3)	Unpretentious Palate LLC 1836 Nassau Boulevard Charlotte NC 28205	83-0733291		20,000				Cycle 1 Booster
(4)	Greenpointers LLC 61 Greenpoint Avenue, 6th F Brooklyn NY 11222	47-2646365		20,000				Managing Money and Risk Lab
(5)	Verified News Network LLC 1701 South Main Street, Uni Broken Arrow OK 74013	83-1232116		10,300				LION Awards
(6)	Vermont Independent Media, 139 Main Street, 604 P.O. B Brattleboro VT 05301	20-2140604		20,000				Cycle 1 Booster
(7)	Vermont Journalism Trust, L PO Box 1374 Montpelier VT 05601	27-1553931		21,300				LION Awards
(8)	Wausau Pilot & Review 500 N. Third St., Ste 208-8 Wausau WI 54403	81-4399324		9,000				Sustainabilit y Lab
(9)	Harpwell News 1780 Harpswell Neck Rd Harpwell ME 04079	86-2537658		20,000				LION Awards
(10)	William Edward Smith 450 Davis Street, Unit 1057 Evanston IL 60201	81-3774453		9,000				Sustainabilit y Lab

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

3 Enter total number of other organizations listed in the line 1 table

**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

2023

**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

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(1)	InvestigateWest PO Box 9574 Seattle WA 98109	27-0170663		20,000				LION Awards
(2)	Investigative Newsource PO Box 34546 San Diego CA 92163	27-0732386		20,000				2023 Sustainability Audit
(3)	Island Matters 2605 Padre Boulevard South Padre Island TX 78597	86-3108364		20,000				2023 Sustainability Audit
(4)	Jackson Hole Community Radi 265 S Cache St, PO 588 Jackson WY 83001	83-0315227		20,000				2023 Sustainability Audit
(5)	Joseph Clyde Hughes Jr. PO Box 404 Millville NJ 08332	46-0656239		20,000				2023 Sustainability Audit -
(6)	Joshua Popichak 612 North Hoffert Street Bethlehem PA 18015	17-7603731		20,000				Revenue Growth Fellowship
(7)	Princeton Community Media L 259 Nassau Street, Box 423 Princeton NJ 08542	36-5927031		20,000				2023 Sustainability Audit -
(8)	Silicon Hills News 301 Thomas Oaks Drive Wimberley TX 78676	46-1173405		20,000				2023 Sustainability Audit
(9)	Long Beach Journalism Initi 5318 2nd Street, #304 Long Beach CA 90803			20,000				2023 Sustainability Audit
(10)	Mendocino News Media LLC PO Box 37 Ukiah CA 95482	81-3797192		20,000				2023 Sustainability Audit

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

3 Enter total number of other organizations listed in the line 1 table

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(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	Michigan Environmental Coun 602 W. Ionia St. Lansing MI 48933	38-2517980		20,000				2023 Sustainabilit y Audit -
(2)	Movement Alliance Project 924 Cherry Street, 5th Flr Philadelphia PA 19107	26-0307123		20,000				2023 Sustainabilit y Audit -
(3)	Namaste Media Inc. 9817 Horace Harding Express Corona NY 11368	82-3793394		20,000				2023 Sustainabilit y Audit
(4)	Nerve Media Productions LLC 933 Louise Avenue Charlotte NC 28204	83-2531814		20,000				2023 Sustainabilit y Audit
(5)	New Jersey Urban News 625 Broad Street Newark NJ 07102	47-5423297		20,000				LION Awards
(6)	New York Focus News 361 Warren St Brooklyn NY 11201	85-3154579		20,000				2023 Sustainabilit y Audit -
(7)	Oil City News, LLC P.O. Box 1874 Casper WY 82602	82-0785392		20,000				2023 Sustainabilit y Audit
(8)	Open Collective Foundation 925B Peachtree Street NE #2 Atlanta GA 30309	81-4004928		20,000				Sustainabilit y Audit
(9)	Perfect Duluth Day 215 S. 70th Ave. W. PO BOX 7 Duluth MN 55807	26-4291194		20,000				2023 Sustainabilit y Audit -
(10)	Post Publishing, Inc. 4707 W 80th Street Prairie Village KS 66208	47-2526480		20,000				2023 Sustainabilit y Audit

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

3 Enter total number of other organizations listed in the line 1 table

**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

2023

**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

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1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	Right Down Euclid 1342 Granger Avenue Lakewood OH 44107	93-1771081		20,000				2023 Sustainability Audit
(2)	San Antonio Report 711 Navarro Street, Ste 535 San Antonio TX 78205	47-4820476		20,000				2023 Sustainability Audit
(3)	San Francisco Public Press 44 Page St, Ste 504 San Francisco CA 94102	27-1275141		20,000				2023 Sustainability Audit -
(4)	The Altamont Enterprise & A 123 Maple Ave Altamont NY 12009	47-4436147		20,000				Sustainability Audit - Booster
(5)	The Osage Nation 1071 Grandview Lane Pawhuska OK 74056	73-1509406		20,000				2023 Sustainability Audit -
(6)	Tresp Magazine LLC 808 Agua Fria St, Apt D Santa Fe NM 87501	81-1080816		20,000				2023 Sustainability Audit -
(7)	Underscore Media Collaborat 1200 Northwest Naito Pkwy, Portland OR 97209	83-3178910		20,000				2023 Sustainability Audit
(8)	Voice News Network, Inc. 633 Pryor Street SW Atlanta GA 30312	58-1285890		20,000				2023 Sustainability Audit
(9)								
(10)								

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

3 Enter total number of other organizations listed in the line 1 table

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

Part III can be duplicated if additional space is needed.

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

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

01. Monitoring procedures (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

Name of the organization

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

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Open to Public
Inspection

Local Independent Online News Publishers

Employer identification number

46-0781654

Part I Questions Regarding Compensation

		Yes	No
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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <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	1b	
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?	2	
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 checked="" type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <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?	4a	x
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	x
c	Participate in or receive payment from an equity-based compensation arrangement?	4c	x
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?	5a	x
b	Any related organization?	5b	x
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?	6a	x
b	Any related organization?	6b	x
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	7	x
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	8	x
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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)	168,593	20,000	0	7,000	18,678	214,271	0
	(ii)	0	0	0	0	0	0	0
2 Anika Anand Deputy Director	(i)	129,128	10,000	0	5,298	18,386	162,812	0
	(ii)	0	0	0	0	0	0	0
3 Lisa Hunter Director of Finance & Ope	(i)	133,108	10,000	0	5,058	7,849	156,015	0
	(ii)	0	0	0	0	0	0	0
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**SCHEDULE L
(Form 990)**

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open To Public
Inspection**

Name of the organization **Local Independent Online News Publishers Inc.** Employer identification number **46-0781654**

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

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

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

Part II Loans to and/or From Interested Persons
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
Total							\$						

Part III Grants or Assistance Benefiting Interested Persons
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
Statement #400				
(1) Dylan Smith	Former Board Member	1,000	Grant	Honorarium to Community
(2) Chris Krewson	Board Chair of Tiny News Collective	29,000	Grant	Grant for Fiscally Sponsored Projects
(3) Anita Li	Founder of The Green Line	1,300	Award	Award for LION Awards winner
(4) Alvaro Gurdian	VP of Operations, La Noticia	20,000	Grant	Grant for Fiscal Sponsorships
(5) Alvaro Gurdian	VP of Operations, La Noticia	1,300	Grant	Award for LION Awards winner

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule L (Form 990) 2023

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2023

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization

Local Independent Online News Publishers Inc.

Employer identification number

46-0781654

01. Organizational document changes (Part VI, 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.

02. Form 990 governing body review (Part VI, line 11)

Lisa Hunter, Director of Finance and 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.

03. Conflict of interest policy compliance (Part VI, 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.

04. CEO, executive director, top management comp (Part VI, line 15a)

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).

05. Other officer or key employee compensation (Part VI, line 15b)

In 2021 an independent consultant on nonprofit operations re-benchmarked LION's salary

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

Schedule O (Form 990) 2023

Name of the organization

Employer identification number

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46-0781654

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).

06. Governing documents, etc, available to public (Part VI, line 19)

The majority of governing documents are available on the website. Anything not on the website is available by request.

07. Not undergone required audits or steps for audit (part XII, line 3b)

The Organization has a committee that assumes responsibility for oversight of the audit of its financial statements and selection of an independent accountant.

Statement of Program Service Accomplishments

2023 PG01

Name(s) as shown on return

Your Social Security Number

Local Independent Online News Publishers Inc.

46-0781654

Form 990-Part III(a)
Statement of Service Accomplishment

Statement #4

Program Service Code	
Program Service Expenses	\$401564
Grants and allocations included in above expense	\$0
Program Services Revenue	\$212830

Explanation

Data & Evaluation: We published 3 data insights posts, and increased the number of organizations profiled in the Project Oasis database by 31%.

Federal Supporting Statements**2023 PG01**

Name(s) as shown on return

Tax ID Number

Local Independent Online News Publishers Inc.

46-0781654

**Form 990 - Schedule L - Part III
Grant or Assistance Benefitting Interested Persons**

Name of Interested Person: Cierra Hinton
Relationship between Interested Person and the Organization: Board Member
Amount of Assistance: \$100
Type of Assistance: Award
Purpose of Assistance: Award for event participation

Form 990, Part VI, Section C, line 17

PG01
Statement #017

States where a copy of this Form 990
is required to be filed:

Arkansas
California
District of Columbia
Florida
Georgia
Illinois
Michigan
North Carolina
New York
Ohio
Oklahoma
Pennsylvania