

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

2024

Name of filer **Low Impact Hydropower Institute** EIN or SSN **94-3356689**
Name and title of officer or person subject to tax

Lisa Zarek, Treasurer

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>949,926</u>
2a	Form 990-EZ check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	
6a	Form 990-T check here	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4)	6b	
7a	Form 4720 check here	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1)	7b	
8a	Form 5227 check here	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a	Form 5330 check here	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19)	9b	
10a	Form 8038-CP check here	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) Low Impact Hydropower Institute, (EIN) 94-3356689 and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize Melissa Gilroy, CPA to enter my PIN 12345 as my signature
ERO firm name **Enter five numbers, but do not enter all zeros**

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 03-15-2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

048348 12345

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Melissa Gilroy Date 03-14-2025

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

FOR TAX YEAR 2024

LOW IMPACT HYDROPOWER INSTITUTE

Melissa Gilroy, CPA

80 Greenacre Rd

Westwood, MA 02090

(781) 696-4019

**2024 CA199 Filing Instructions
Low Impact Hydropower Institute**

Form filed:

CA199 and supplemental forms and schedules

Filing method:

Your return will be e-filed, do not mail your return

Due date:

05-15-2025

Other instructions:

The return reflects neither a refund nor a balance due

California Exempt Organization Annual Information Return

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) and ending (mm/dd/yyyy)

Corporation/Organization name LOW IMPACT HYDROPOWER INSTITUTE California corporation number 2075544

Additional information. See instructions. FEIN 94-3356689

Street address (suite or room) 82 WENDELL AVE SUITE 100 PMB no.

City PITTSFIELD State MA ZIP code 01201

Foreign country name Foreign province/state/county Foreign postal code

A First return B Amended return C IRC Section 4947(a)(1) trust D Final information return? E Check accounting method F Federal return filed? G Is this a group filing? H Is this organization in a group exemption I Did the organization have any changes to its guidelines J If exempt under R&TC Section 23701d, has the organization engaged in political activities? K Is the organization exempt under R&TC Section 23701g? L Is the organization a limited liability company? M Did the organization file Form 100 or Form 109 to report taxable income? N Is the organization under audit by the IRS or has the IRS audited in a prior year? O Is federal Form 1023/1024 pending? Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 16 rows and 3 columns: Description, Amount, and Balance. Rows include Receipts and Revenues (1-8), Expenses (9-10), and Payments (11-15). Total gross income is 949,926. Total expenses are 947,363. Balance due is 2,563.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer LISA ZAREK Title TREASURER Date 03/15/2025 Telephone 339-970-9337

Paid Preparer's Use Only Preparer's signature Date 03/14/2025 Check if self-employed PTIN P01069703 Firm's name (or yours, if self-employed) and address MELISSA GILROY, CPA 80 GREENACRE RD WESTWOOD, MA 02090 Firm's FEIN Telephone 781-696-4019

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

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts - complete Part II or furnish substitute information.

94-3356689

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	767,191	00
	2	Interest	2	19,031	00
	3	Dividends	3		00
	4	Gross rents	4		00
	5	Gross royalties	5		00
	6	Gross amount received from sale of assets (See instructions)	6		00
	7	Other income. Attach schedule	7	43	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	786,265	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		00
Expenses and Disbursements	10	Disbursements to or for members	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	11	186,441	00
	12	Other salaries and wages	12	512,611	00
	13	Interest	13		00
	14	Taxes	14		00
	15	Rents	15	3,108	00
	16	Depreciation and depletion (See instructions)	16		00
	17	Other expenses and disbursements. Attach schedule	17	245,203	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	947,363	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		149,753		150,892
2	Net accounts receivable		89,340		16,117
3	Net notes receivable				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock		490,682		511,800
8	Mortgage loans				
9	Other investments. Attach schedule				
10 a	Depreciable assets				
b	Less accumulated depreciation				
11	Land				
12	Other assets. Attach schedule		3,098		2,857
13	Total assets		732,873		681,666
Liabilities and net worth					
14	Accounts payable		21,851		32,542
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities. Attach schedule		80,180		3,400
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		630,842		645,724
22	Total liabilities and net worth		732,873		681,666

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	14,882	7	Income recorded on books this year not included in this return. Attach schedule	12,319
2	Federal income tax		8	Deductions in this return not charged against book income this year. Attach schedule	
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8	12,319
4	Income not recorded on books this year. Attach schedule		10	Net income per return. Subtract line 9 from line 6	2,563
5	Expenses recorded on books this year not deducted in this return. Attach schedule				
6	Total. Add line 1 through line 5	14,882			

California Form 199 Supporting Statements

2024

California Form 199

Part I - Line 3 -- Gross contributions, gifts, grants, and similar amounts received, Part I, Line 3

PG01

Name(s) shown on return

Identifying Number

Low Impact Hydropower Institute

94-3356689

(a) Contributor's Name	(b) Contributor's Address	(c) Date Received	(d) Amount Received
Hewlett Foundation	2121 Sand Hill Rd Menlo Park, CA 94025	12-31-2024	100,000
Great River Hydro	69 Milk St Westborough, MA 01581	12-31-2024	5,000

PAGE TOTAL:

105,000

2024

Political or Legislative Activities by Section 23701d Organizations

3509

For calendar year 2024 or fiscal year beginning (mm/dd/yyyy) , and ending (mm/dd/yyyy) .

Attach to Form 199. FTB 199N filers see instructions.

Table with 2 columns: Corporation/Organization name, California corporation number, Street address, FEIN, City, State, ZIP code.

Part I Political Activities

Complete if the organization supported or opposed a candidate for public office. See instructions.

1 Has the organization participated or intervened in any political campaign on behalf of any elective public office candidate? . . . 1 [] Yes [x] No

2 Has the organization contributed funds to support or oppose any individual public office candidate, or any organizations formed to support or oppose a public office candidate? 2 [] Yes [x] No

Part II Legislative Activities

Complete if the organization attempted to influence legislation.

3 Has the organization attempted to influence any national, state or local legislation, or ballot measure and not filed a federal Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation? 3 [] Yes [x] No

4a Has the organization, during the 2024 taxable year, filed a federal Form 5768? 4a [] Yes [x] No

4b Has the organization filed a federal Form 5768 in a prior year that has not been revoked? 4b [] Yes [x] No

Furnish the following financial information for the taxable year:

Table with 2 columns: Expenditure type, Amount. Rows include Exempt Purpose Expenditures, Lobbying Expenditures, and Grass Roots Expenditures.

TAXABLE YEAR

2024

California e-file Return Authorization for Exempt Organizations

FORM

8453-EO

Exempt Organization name LOW IMPACT HYDROPOWER INSTITUTE	Identifying number 94-3356689
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Part I Electronic Return Information (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	949,926
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	949,926
3 Refund (Form 109, line 26)	3	
4 Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	

Part II Settle Your Account Electronically for Taxable Year 2024

5 Direct deposit of refund (Form 109 only.)

6 Electronic funds withdrawal 6a Amount _____ 6b Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are not installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number _____

10 Account number _____ 11 Type of account: Checking Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here

Signature of officer: _____ Date: 03-15-2025 Title: TREASURER

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's PTIN
	Firm's name (or yours if self-employed) and address				Firm's FEIN
	MELISSA GILROY, CPA				P01069703
	80 GREENACRE RD				ZIP code
	WESTWOOD, MA				02090

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address			Firm's FEIN
				ZIP code