

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2021

Open to Public Inspection

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.

Form 990 Department of the Treasury Internal Revenue Service

For the 2021 calendar year, or tax year beginning 03-01-2021, and ending 02-28-2022

- Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: National Propane Gas Association. Doing business as. Number and street (or P.O. box if mail is not delivered to street address): 1140 Connecticut Avenue NW 1075. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: Washington, DC 200364017

D Employer identification number: 36-2087363. E Telephone number: (202) 466-7200. G Gross receipts \$ 10,032,296

F Name and address of principal officer: Stephen T Kaminski, 1140 Connecticut Avenue NW 1075, Washington, DC 200364017

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) [checked] 501(c) (6) (insert no.) 4947(a)(1) or 527

J Website: https://www.npga.org/

K Form of organization: Corporation [checked] Trust Association Other

L Year of formation: 1936 M State of legal domicile: NJ

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance. 8-12 Revenue. 13-19 Expenses. 20-22 Net Assets or Fund Balances.

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.

Sign Here Signature of officer: Brian Dunlap Vice President and CFO. Date: 2023-01-12

Paid Preparer Use Only Print/Type preparer's name: Rogers & Company PLLC. Preparer's signature. Date: 2023-01-12. Firm's name: Rogers & Company PLLC. Firm's address: 8300 Boone Boulevard Suite 600, Vienna, VA 22182.

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 advance safety and to increase the use of propane through sound public policy.

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

Government Affairs - To achieve public policies that favor production, distribution and increased use of propane and to serve as the principal voice of the propane industry.

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

NPGA Southeastern Convention & International Propane Expo - Provides a world class venue that showcases the largest array of propane related providers, products and services. It offers the best networking opportunities to connect the industry's leading suppliers, manufacturers and service providers. The educational program at the trade show offers educational sessions that provide essential skills and proven strategies to take your employees and propane businesses to the next level.

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

Regulatory & Technical Affairs - To ensure that regulations and standards impacting the propane industry are reasonable, cost-effective and safety-based. NPGA engages with the various federal government departments and agencies making sure that NPGA has a voice in the development of newly proposed or changes to existing regulations and standards. One of the many objectives of the propane industry is to develop and use guidelines or standards to help manufacture equipment and to promote fire prevention and safe operation within the propane industry.

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

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, a small box for '2a' (with value 28), and a grid for 'Yes/No' responses. Rows cover topics like employee reporting, foreign accounts, tax shelter transactions, and charitable contributions.

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

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
Own website
Another's website
Upon request
Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:
Brian Dunlap VP and CFO 1140 Connecticut Avenue NW Suite Washington, D C 200364017 (202) 466-7200

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, 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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Robert Barry NPGA Chair	15.00 2.00	X		X				0	0	0
(2) Michelle Bimson Maggi NPGA Chair-Elect	10.00 2.00	X		X				0	0	0
(3) Thomas Van Buren NPGA Treasurer	5.00 2.00	X		X				0	0	0
(4) Jeffrey Stewart NPGA Vice Chair	5.00 2.00	X		X				0	0	0
(5) Denis Gagne NPGA Immediate Past Chair	5.00 2.00	X		X				0	0	0
(6) Randall Doyle Chair Audit Committee	1.00 0.00	X						0	0	0
(7) Stephanie Hennen Chair Conventions Committee	1.00 0.00	X						0	0	0
(8) Stuart Weidie Chair Distinguished Service Award	1.00 0.00	X						0	0	0
(9) Michael Hopsicker Chair Governmental Affairs	1.00 2.00	X						0	0	0
(10) David Lowe Chair Individual	1.00 0.00	X						0	0	0
(11) Ramon Gonzalez Chair International	1.00 0.00	X						0	0	0
(12) Jim Zuck Chair Manufacturers	1.00 2.00	X						0	0	0
(13) DD Alexander Chair Member Services	1.00 2.00	X						0	0	0
(14) Kim Colburn Chair Propane Suppliers	1.00 2.00	X						0	0	0
(15) Stephen Kossuth Chair Propane Supply & Logistics	1.00 2.00	X						0	0	0
(16) Chad Kroening Chair PropanePAC	1.00 0.00	X						0	0	0
(17) Thomas Jaenicke Chair Services & District 5 Director	1.00 2.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week per 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			
(18) John Cadenhead Chair Technology, Standards & Safety	1.00 0.00	X					0	0	
(19) Mark Denton Alabama Director	1.00 0.00	X					0	0	
(20) Brad Lancaster Alaska Director	1.00 0.00	X					0	0	
(21) David Barrett Arizona Director	1.00 0.00	X					0	0	
(22) Billy Prince Arkansas Director	1.00 0.00	X					0	0	
(23) Shannon McWhorter California Director	1.00 0.00	X					0	0	
(24) Inder Minhas Canada Director	1.00 0.00	X					0	0	
(25) Randy Crane Colorado Director	1.00 0.00	X					0	0	
(26) Richard Rowan Connecticut Director	1.00 0.00	X					0	0	
(27) Andy Lambert Delaware Director	1.00 0.00	X					0	0	
(28) Randy Sams Florida Director	1.00 0.00	X					0	0	
(29) Dan Richardson Georgia Director	1.00 0.00	X					0	0	
(30) Zoe Williams Hawaii Director	1.00 0.00	X					0	0	
(31) Tom Daniels Idaho Director	1.00 0.00	X					0	0	
(32) Tonya Crow Illinois Director	1.00 0.00	X					0	0	
(33) Daniel Overpeck Indiana Director	1.00 0.00	X					0	0	
(34) Todd Pellett Iowa Director	1.00 0.00	X					0	0	
(35) John Pankratz Kansas Director	1.00 0.00	X					0	0	
(36) Jennifer Baxter Kentucky Director	1.00 0.00	X					0	0	
(37) Dominique Monlezun Louisiana Director	1.00 0.00	X					0	0	
(38) Peter Iacobucci Maine Director	1.00 0.00	X					0	0	
(39) Nash McMahan Maryland Director	1.00 0.00	X					0	0	
(40) Stephan Chase Massachusetts Director	1.00 0.00	X					0	0	
(41) Ricardo Schondube Mexico Director	1.00 0.00	X					0	0	
(42) David Long Michigan Director	1.00 0.00	X					0	0	
(43) Bradley Box Minnesota Director	1.00 0.00	X					0	0	
(44) Mart Windham Mississippi Director	1.00 0.00	X					0	0	
(45) John Brooks Missouri Director	1.00 0.00	X					0	0	
(46) Gerry Goody Montana Director	1.00 0.00	X					0	0	
(47) Neal Kanel Nebraska Director	1.00 0.00	X					0	0	
(48) Mike Eriksen Nevada Director	1.00 0.00	X					0	0	
(49) Ryan Jackson New Hampshire Director	1.00 0.00	X					0	0	
(50) Bruce Bott New Jersey Director	1.00 0.00	X					0	0	
(51) Nathan Nicholson New Mexico Director	1.00 0.00	X					0	0	
(52) Rick Cummings New York Director	1.00 0.00	X					0	0	
(53) Amy Dean North Carolina Director	1.00 0.00	X					0	0	
(54) Jason Behm North Dakota Director	1.00 0.00	X					0	0	
(55) Joe Buschur Ohio Director	1.00 2.00	X					0	0	
(56) Paula Moore Oklahoma Director	1.00 0.00	X					0	0	
(57) Ryan Buller Oregon Director	1.00 0.00	X					0	0	
(58) Kara Tucker Pennsylvania Director	1.00 0.00	X					0	0	
(59) Ryan Quiggle Rhode Island Director	1.00 0.00	X					0	0	
(60) James Watson South Carolina Director	1.00 0.00	X					0	0	
(61) Scott Parsons South Dakota Director	1.00 0.00	X					0	0	
(62) Bob Wallace Tennessee Director	1.00 0.00	X					0	0	
(63) Chad Gray Texas Director	1.00 0.00	X					0	0	
(64) Keith Hanchett Utah Director	1.00 0.00	X					0	0	
(65) Judy Taranovich Vermont Director	1.00 0.00	X					0	0	
(66) Brian Atwood Virginia Director	1.00 0.00	X					0	0	
(67) Mark Dettloff Washington Director	1.00 0.00	X					0	0	
(68) Heather Haldeman West Virginia Director	1.00 0.00	X					0	0	
(69) Roger Boehlke Wisconsin Director	1.00 0.00	X					0	0	
(70) Steve Blakeman Wyoming Director	1.00 0.00	X					0	0	
(71) Kim Godlewski Distributor Section Director	1.00 0.00	X					0	0	
(72) Lauren Clark Distributor Section Director	1.00 0.00	X					0	0	
(73) Mike Rutherford Distributor Section Director	1.00 0.00	X					0	0	
(74) Bob Paul Manufacturer Section Director	1.00 0.00	X					0	0	
(75) Brent Baty Manufacturer Section Director	1.00 0.00	X					0	0	
(76) David Day Manufacturer Section Director	1.00 2.00	X					0	0	
(77) Erch Wolf Manufacturer Section Director	1.00 0.00	X					0	0	
(78) Leslie Woodward Manufacturer Section Director	1.00 0.00	X					0	0	
(79) Lynn Hardin Manufacturer Section Director	1.00 0.00	X					0	0	
(80) Mike Pitts Manufacturer Section Director	1.00 0.00	X					0	0	
(81) Mike Waller Manufacturer Section Director	1.00 0.00	X					0	0	
(82) Milt Swenson Manufacturer Section Director	1.00 0.00	X					0	0	
(83) Rick LaDue Manufacturer Section Director	1.00 0.00	X					0	0	
(84) Rita Peclunas Manufacturer Section Director	1.00 0.00	X					0	0	
(85) Robert Kenney Manufacturer Section Director	1.00 0.00	X					0	0	
(86) Steve Gentry Manufacturer Section Director	1.00 0.00	X					0	0	
(87) Tim Schweppe Manufacturer Section Director	1.00 0.00	X					0	0	
(88) Warren Booth Manufacturer Section Director	1.00 0.00	X					0	0	
(89) Tyler Kelly Producer & Wholesaler Section Director	1.00 0.00	X					0	0	
(90) Frank Long Propane Supplier Section Dir.	1.00 0.00	X					0	0	
(91) Thomas Krupa Propane Supplier Section Director	1.00 0.00	X					0	0	
(92) Danny Silverman Services Section Director	1.00 0.00	X					0	0	
(93) Larry Osgood Services Section Director	1.00 0.00	X					0	0	
(94) Tom Mullaney Services Section Director	1.00 0.00	X					0	0	
(95) Andrew Peyton Director at Large	1.00 0.00	X					0	0	
(96) Aaron Reece Director at Large	1.00 0.00	X					0	0	
(97) Christina Armentano Director at Large	1.00 0.00	X					0	0	
(98) Christopher Cafarella Director at Large	1.00 2.00	X					0	0	
(99) Chuck Strawn Director at Large	1.00 0.00	X					0	0	
(100) David Bertelsen Director at Large	1.00 2.00	X					0	0	
(101) Frank Thompson Director at Large	1.00 0.00	X					0	0	
(102) Gino Vansteenhuyse Director at Large	1.00 0.00	X					0	0	
(103) Harold Poland Director at Large	1.00 0.00	X					0	0	
(104) James Devens Director at Large	1.00 0.00	X					0	0	
(105) Jeffrey Gresham Director at Large	1.00 0.00	X					0	0	
(106) Jim Reddington Director at Large	1.00 0.00	X					0	0	
(107) Matt Dantinne Director at Large	1.00 0.00	X					0	0	
(108) Nancy Coop Director at Large	1.00 0.00	X					0	0	
(109) Richard Tarantin Director at Large	1.00 0.00	X					0	0	
(110) Scott Manley Director at Large	1.00 0.00	X					0	0	
(111) Thomas Knauff Director at Large	1.00 2.00	X					0	0	
(112) Tommy Manion Director at Large	1.00 0.00	X					0	0	
(113) Warren Patterson Director at Large	1.00 0.00	X					0	0	
(114) Cynthia Belmont District 1 Director	1.00 0.00	X					0	0	
(115) David McKinnon District 2 Director	1.00 0.00	X					0	0	
(116) Michael Sheehan District 3 Director	1.00 0.00	X					0	0	
(117) Eric Payne District 4 Director	1.00 0.00	X					0	0	
(118) Daniel Dixon District 6 Director	1.00 0.00	X					0	0	
(119) Frank Taylor District 7 Director	1.00 0.00	X					0	0	
(120) Thomas Manson District 8 Director	1.00 2.00	X					0	0	
(121) Bill Byrne Emeritus Director	1.00 0.00	X					0	0	
(122) Bill Jellison Emeritus Director	1.00 0.00	X					0	0	
(123) Carl Hughes Emeritus Director	1.00 0.00	X					0	0	
(124) Chris Earhart Emeritus Director	1.00 0.00	X					0	0	
(125) Daryl McClendon Emeritus Director	1.00 0.00	X					0	0	
(126) Doug Auxier Emeritus Director	1.00 0.00	X					0	0	
(127) Eugene Bissell Emeritus Director	1.00 0.00	X					0	0	
(128) Gary France Emeritus Director	1.00 0.00	X					0	0	
(129) Gerry Misel Emeritus Director	1.00 0.00	X					0	0	
(130) Glenn Saunders Emeritus Director	1.00 0.00	X					0	0	
(131) J Charles Sawyer Emeritus Director	1.00 0.00	X					0	0	
(132) J Nutie Dowdle Emeritus Director	1.00 0.00	X					0	0	
(133) James Bertelsmeyer Emeritus Director	1.00 0.00	X					0	0	
(134) James Senty Emeritus Director	1.00 0.00	X					0	0	
(135) Jerry Brick Emeritus Director	1.00 0.00	X					0	0	
(136) Joe Cordill Emeritus Director	1.00 0.00	X					0	0	
(137) Keith McMahan Emeritus Director	1.00 0.00	X					0	0	
(138) Malcolm Barrett Emeritus Director	1.00 0.00	X					0	0	
(139) Michael Gorham Emeritus Director	1.00 0.00	X					0	0	
(140) Randy Rutherford Emeritus Director	1.00 0.00	X					0	0	
(141) Randy Thompson Emeritus Director	1.00 0.00	X					0	0	
(142) Raymond Murray Emeritus Director	1.00 0.00	X					0	0	
(143) Robert Mattocks Emeritus Director	1.00 0.00	X					0	0	
(144) Robert Mauch Emeritus Director	1.00 0.00	X					0	0	
(145) Roland Penta Emeritus Director	1.00 0.00	X					0	0	
(146) Stephen Kaminski President & CEO	40.00 0.00			X		447,038	0	47,981	
(147) Brian Dunlap VP Finance & Admin & CFO	40.00 0.00			X		188,539	0	62,705	
(148) Sarah Arena Rebol VP Regulatory Affairs/Corp Secretary	40.00 0.00			X		136,128	0	9,629	
(149) Michael Calderara Sr VP Regulatory & Technical Svcs	40.00 0.00			X		179,223	0	72,795	
(150) Lesley Garland VP State Affairs	40.00 0.00			X		165,651	0	55,254	
(151) Sarah McLallen VP Communications & Member Services	40.00 0.00			X		161,704	0	38,071	
(152) Bruce Swiecicki Chief Technical Affairs Officer	40.00 0.00			X		148,227	0	60,908	
(153) Michael Baker VP Legislative Affairs	40.00 0.00			X		140,731	0	25,816	
1c Sub-Total									
1 Total from continuation sheets to Part VII, Section A									
1d Total (add lines 1b and 1c)						1,567,241	0	373,159	
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						10			
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual							Yes	No	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual							Yes	No	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person								No	

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
Kountoupes 607 14th Street NW Suite 750 Washington, DC 20005	Lobbying	120,016
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		1

Part VIII Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Similar Amounts				
1a Federated campaigns				
b Membership dues				
c Fundraising events				
d Related organizations				
e Government grants (contributions)				
f All other contributions, gifts, grants, and similar amounts not included above			28,120	
g Noncash contributions included in lines 1a - 1f:\$				
h Total. Add lines 1a-1f				28,120

Program Service Revenue		Business Code	(A)	(B)	(C)	(D)
2a Membership Dues		900099	3,248,407	3,248,407		
b PERC Docket Revenue		900099	964,996	964,996		
c Conventions and Meetings		900099	776,604	173,607		602,997
d Meeting Sponsorships		900099	331,712			331,712
e Business Councils Assessments		900099	223,854	223,854		
f All other program service revenue.			25,275	25,275		
g Total. Add lines 2a-2f.			5,570,848			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		355,075			355,075	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		347,254			347,254	
	6a Gross rents	(i) Real					
		(ii) Personal					
		6b Less: rental expenses					
		6c Rental income or (loss)					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	2,812,658				
		(ii) Other					
		7b Less: cost or other basis and sales expenses	2,200,505				
		7c Gain or (loss)	612,153				
	d Net gain or (loss)		612,153			612,153	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
		8b Less: direct expenses					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19						
		9b Less: direct expenses					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances						
10b Less: cost of goods sold							
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	Business Code						
11a Project Management Expense Recove	900099	833,000	833,000				
b Advertising Revenue	541800	51,085		51,085			
c ELDT ACE Revenue	900099	21,516	21,516				
d All other revenue		12,740	12,740				
e Total. Add lines 11a-11d		918,341					
12 Total revenue. See instructions		7,831,791	5,503,395	51,085	2,249,191		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	892,020			
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	2,010,141			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	151,362			
9 Other employee benefits	287,949			
10 Payroll taxes	197,881			
11 Fees for services (non-employees):				
a Management				
b Legal	135,631			
c Accounting	47,891			
d Lobbying	120,016			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	26,482			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	415,071			
12 Advertising and promotion	99,988			
13 Office expenses	347,382			
14 Information technology	66,840			
15 Royalties				
16 Occupancy	319,112			
17 Travel	169,631			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	567,063			
20 Interest	529			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,648			
23 Insurance	61,414			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a NPGA Project Management	833,000			
b Printing & Duplication	72,978			
c Personnel Costs	67,286			
d Contributions	50,414			
e All other expenses	8,148			
25 Total functional expenses. Add lines 1 through 24e	6,970,877			
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 IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	265,860	1	1,057,592
	2 Savings and temporary cash investments	520,840	2	540,704
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	219,274	4	352,675
	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	500,000	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	322,966	9	487,616
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 875,722		
	b Less: accumulated depreciation	10b 183,576	42,355	10c 692,146
	11 Investments—publicly traded securities	9,335,548	11	10,196,419
	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	282,987	15	298,850
16 Total assets: Add lines 1 through 15 (must equal line 33)	11,489,830	16	13,626,002	
Liabilities	17 Accounts payable and accrued expenses	240,131	17	349,033
	18 Grants payable		18	
	19 Deferred revenue	1,176,519	19	2,231,352
	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	268,947	25	961,335
	26 Total liabilities. Add lines 17 through 25	1,685,597	26	3,541,720
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	9,720,232	27	9,999,930
	28 Net assets with donor restrictions	84,001	28	84,352
	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	9,804,233	32	10,084,282
	33 Total liabilities and net assets/fund balances	11,489,830	33	13,626,002

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	7,831,791
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,970,877
3	Revenue less expenses. Subtract line 2 from line 1	3	860,914
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,804,233
5	Net unrealized gains (losses) on investments	5	-580,865
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 in 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 (A))	10	10,084,282

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		No
2b	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 type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization National Propane Gas Association	Employer identification number 36-2087363
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- Political campaign activity expenditures. See instructions ▶ \$ _____
- Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

- Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ _____
- Did the filing organization file **Form 1120-POL** for this year? Yes No
- Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	No
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	No
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3 Yes	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	3,248,407
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	675,634
b Carryover from last year	2b	-489,588
c Total	2c	186,046
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	584,713
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See Instructions	5	-398,667

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

Supplemental Financial Statements

2021

Open to Public Inspection

▶ **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.**

Department of the Treasury
Internal Revenue Service

Name of the organization
National Propane Gas Association

Employer identification number
36-2087363

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in 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	2,946,334	2,946,084	2,769,628	2,728,551	2,636,172
b Contributions	142,750	250	176,456	41,077	92,379
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	3,089,084	2,946,334	2,946,084	2,769,628	2,728,551

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 0 %
 - b** Permanent endowment ▶ 100.000 %
 - c** Term endowment ▶ 0 %
- 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) | No |
| (ii) Related organizations | 3a(ii) | Yes |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | Yes |
- 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		218,074	183,576	34,498
e Other		657,648		657,648
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶				692,146

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	961,335

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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	7,588,164
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-580,865	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	363,720	
e	Add lines 2a through 2d	2e	-217,145	
3	Subtract line 2e from line 1	3	7,805,309	
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	26,482	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	26,482	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	7,831,791	

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	7,077,329
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	132,934	
e	Add lines 2a through 2d	2e	132,934	
3	Subtract line 2e from line 1	3	6,944,395	
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	26,482	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	26,482	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	6,970,877	

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.

Return Reference	Explanation
Part V, Line 4:	The Memorial Endowment was established to periodically recognize a member of NPGA who has made a significant contribution in the area of public affairs that benefits the propane gas industry. An award is presented in the name of William C. Hill to the recognized member. A contribution is made to a scientific research or educational institution designated by the award winner. The Scholarship Endowment was established to promote funding of endowments, the income from which would be used to grant scholarships for higher education to children of employees of companies engaged in a propane or related business that are members of NPGA and meeting management and general expenses on behalf of NPGA.
Part X, Line 2:	Management evaluated NPGA's tax positions and concluded that NPGA had taken no uncertain tax positions that require adjustment to the consolidated financial statements.
Part XI, Line 2d - Other Adjustments:	NPG Foundation revenue included in consolidated statements 363,720.
Part XII, Line 2d - Other Adjustments:	NPG Foundation expenses included in consolidated statements 132,934.

Additional Data

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Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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.**

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
National Propane Gas Association

Employer identification number

36-2087363

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing 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 checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization? If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization? If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		No
4b		No
4c		No
5a		
5b		
6a		
6b		
7		
8		
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 are not 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, 1099-MISC compensation, and/or 1099-NEC			(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 Stephen Kaminski President & CEO	(i)	358,908	87,500	630	31,100	16,881	495,019	0
	(ii)	0	0	0	0	0	0	0
2 Michael Calderera Sr VP Regulatory & Technical Svcs	(i)	162,387	14,500	2,336	30,447	42,348	252,018	0
	(ii)	0	0	0	0	0	0	0
3 Brian Dunlap VP Finance & Admin & CFO	(i)	172,424	14,500	1,615	23,899	38,806	251,244	0
	(ii)	0	0	0	0	0	0	0
4 Lesley Garland VP State Affairs	(i)	150,661	14,500	490	10,843	44,411	220,905	0
	(ii)	0	0	0	0	0	0	0
5 Bruce Swiecicki Chief Technical Affairs Officer	(i)	136,039	8,500	3,688	25,126	35,782	209,135	0
	(ii)	0	0	0	0	0	0	0
6 Sarah McLallen VP Communications & Member Services	(i)	153,459	7,500	745	6,807	31,264	199,775	0
	(ii)	0	0	0	0	0	0	0
7 Michael Baker VP Legislative Affairs	(i)	128,512	12,000	219	5,870	19,946	166,547	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
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Additional Data

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SCHEDULE O
(Form 990)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

2021**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
National Propane Gas Association

Employer identification number

36-2087363

Return Reference	Explanation
Form 990, Part VI, Section A, line 1a	The Executive Committee of the Association is composed of the Chairman, Chairman-Elect, Vice Chairman, Treasurer, the Immediate Past Chairman eligible to serve on the Board of Directors and an additional twelve active members of the Board of Director selected from and by the industry sections. The Executive Committee has general supervision of the affairs of the Association in the interim between Board meetings and at such time shall have all the powers of the Board of Directors.
Form 990, Part VI, Section A, line 6	NPGA is an incorporated 501(c)(6) non-profit trade association. NPGA'S membership is comprised of any individual, firm or corporation that is engaged in the LP-gas industry. Affiliated local, state or regional propane associations can also be members. Active members appoint an accredited representative who is authorized to cast votes for such active member in Association matters. Directors on the Board of Directors are elected by the accredited representative from each active member. Property rights and interest of active members in the property of NPGA shall be in proportion to dues paid by them respectively to the Association and shall cease upon their expulsion or withdrawal from the Association.
Form 990, Part VI, Section A, line 7a	Various industry sections members elect multiple directors to the Board of Directors as prescribed in NPGA's constitution. The Chairman of the Board can appoint up to 25 Directors-At-Large.
Form 990, Part VI, Section A, line 7b	The Annual Meeting of NPGA is held for the purpose of electing officers, approving the activities of the staff, offices and committees on behalf of the Association during the past year and to ratify any amendments to NPGA's constitution proposed by the Executive Committee or by the Board of Directors during the past year.
Form 990, Part VI, Section B, line 11b	Upon receiving a draft copy of the Form 990 from the tax preparers, the CFO reviews the Form 990 for any omissions or necessary updates as well as tying out the financial information back to the audited financial statements. Next, NPGA's Audit Committee, a standing committee of the Board of Directors, reviews the draft copy of the Form 990 during a conference call meeting prior to the actual filing with the IRS. Before filing, the Board of Directors is emailed a secured link to the Form 990 that is posted on NPGA's website along with a password to access the final Form 990. At the next Board of Directors meeting, the Audit Committee will report on its review of the Form 990.
Form 990, Part VI, Section B, line 12c	NPGA'S Conflict of Interest Policy is included in the front section of the Executive Committee and Board of Director packages along with the Antitrust Policy and the Whistle-Blower Policy. The Chairman makes a reminder of these policies to the Board of Directors in his opening remarks.
Form 990, Part VI, Section B, line 15	The CEO'S compensation as well as other officer and key employees' compensation is reviewed annually by the Personnel Subcommittee of the Executive Committee. The Personnel Subcommittee uses salary benchmarks from publications such as the ASAE Compensation Guide to assess the appropriate level of compensation for each of these positions and the decisions are documented.
Form 990, Part VI, Section C, line 19	NPGA'S governing documents such as the Constitution, and Rules & Procedures are printed in NPGA's membership directory. Other policies such as the Conflict-of-Interest Policy, the Antitrust Policy and the Whistle-Blower Policy are included in the front section of the Executive Committee and Board of Director packages. All of the above referenced governing documents and policies are available upon request. NPGA's financial statements are published each year in NPGA's annual report which is posted on NPGA's website. Financial statement information is also available through NPGA's annual 990 Return of Organization Exempt from Income Tax form filings. Copies of both the annual report and 990 return tax filings are available upon request for the same period of disclosure as set forth in IRC Section 6104(d).
Form 990, Part XII, Line 2c:	The process for overseeing the audit of the financial statements and selection of an independent accountant that audited the financial statements has been consistent with prior years.

Additional Data

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2021

**Open to Public
Inspection**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
National Propane Gas Association

Employer identification number
36-2087363

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) National Propane Gas Foundation 1140 Connecticut Avenue NW Suite 10 Washington, DC 200364017 23-7122755	Scholarship Awards	IL	501(c)(3)	Line 7	National Propane Gas Association	Yes	
(2) National Propane Gas Association PAC 1140 Connecticut Avenue NW Suite 10 Washington, DC 200364017 36-3175428	Political Action Committee	NJ	527		National Propane Gas Association	Yes	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q	Yes	
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VII Supplemental Information

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

Return Reference

Explanation

Schedule R (Form 990) 2021

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