

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

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.

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

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

C Name of organization: NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS INC. Doing business as: Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 317 SOUTH PATRICK STREET City or town, state or province, country, and ZIP or foreign postal code: ALEXANDRIA, VA 223143401

D Employer identification number: 13-3000467 E Telephone number: (703) 549-0775 G Gross receipts \$ 1,770,117

F Name and address of principal officer: WILLIAM JOHNSON 317 S PATRICK ST ALEXANDRIA, VA 223143401

H(a) Is this a group return for subordinates? H(b) Are all subordinates included? H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c)(6) 4947(a)(1) or 527

J Website: WWW.NAPO.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1979 M State of legal domicile: NY

Part I Summary

Table with 3 main sections: 1. Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O. 2. Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3. Number of voting members of the governing body (Part VI, line 1a) 4. Number of independent voting members of the governing body (Part VI, line 1b) 5. Total number of individuals employed in calendar year 2023 (Part V, line 2a) 6. Total number of volunteers (estimate if necessary) 7a. Total unrelated business revenue from Part VIII, column (C), line 12 7b. Net unrelated business taxable income from Form 990-T, Part I, line 11. Revenue section: 8. Contributions and grants (Part VIII, line 1h) 9. Program service revenue (Part VIII, line 2g) 10. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 11. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 12. Total revenue-add lines 8 through 11 (must equal Part VIII, column (A), line 12). Expenses section: 13. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14. Benefits paid to or for members (Part IX, column (A), line 4) 15. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a. Professional fundraising fees (Part IX, column (A), line 11e) 16b. Total fundraising expenses (Part IX, column (D), line 25) 17. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 18. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 19. Revenue less expenses. Subtract line 18 from line 12. Net Assets or Fund Balances section: 20. Total assets (Part X, line 16) 21. Total liabilities (Part X, line 26) 22. Net assets or fund balances. Subtract line 21 from line 20.

Part II Signature Block

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

Sign Here: Signature of officer WILLIAM JOHNSON EXECUTIVE DIRECTOR, Date 2024-05-17. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2024-10-05, Check if self-employed, PTIN P00168080, Firm's name WILLIAMS STEARNS & ASSOCIATES PC, Firm's EIN 54-2054760, Firm's address 11250 ROGER BACON DR STE 8 RESTON, VA 20190, Phone no. (703) 437-8500.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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 \$)

LEGISLATIVE POLICIES AND MEMBER SERVICES: THE RIGHTS AND INTERESTS OF LAW ENFORCEMENT OFFICERS--AMERICAS FINEST-- HAVE BEEN THE SUBJECT OF LEGISLATIVE, EXECUTIVE AND JUDICIAL ACTION IN THE NATIONS CAPITAL, WASHINGTON, D.C. FROM ISSUES OF FEDERAL FUNDING OF STATE LAW ENFORCEMENT AND ANTI-TERRORISM EFFORTS TO FEDERAL POLICY ON EMPLOYEE HEALTH, PENSION AND OTHER BENEFITS, THE ACTIONS OF CONGRESS AND ADMINISTRATION SIGNIFICANTLY IMPACT PUBLIC SAFETY INTERESTS. THESE INTERESTS MUST BE VIGOROUSLY PROTECTED IN LIGHT OF THE VITAL ROLE LAW ENFORCEMENT OFFICERS PLAY IN MAINTAINING THE PEACE AND SECURITY OF AMERICAN SOCIETY. THIS IS WHERE NAPO COMES IN. NAPO HAS ACHIEVED A NUMBER OF LEGISLATIVE AND ADMINISTRATIVE ACCOMPLISHMENTS FOR ITS CONSTITUENTS. IT HAS ALSO DEFEATED EFFORTS WHICH WOULD HAVE SERIOUSLY UNDERMINED LAW ENFORCEMENT INTERESTS. HIGHLIGHTS OF PAST EFFORTS INCLUDE: -THE JAMES ZAGRODA 9/11 HEALTH AND COMPENSATION ACT OF 2010 -THE LAW ENFORCEMENT OFFICERS SAFETY ACT (RIGHT TO CARRY LEGISLATION) -THE POLICE, FIRE AND EMERGENCY OFFICERS EDUCATIONAL ASSISTANCE ACT - LEGISLATION THAT RAISED FUNDS FOR THE PUBLIC SAFETY OFFICERS BENEFIT (PSOB) FOR OFFICERS KILLED IN THE LINE OF DUTY. -HEALTHCARE ENHANCEMENT FOR LOCAL PUBLIC SAFETY OFFICERS RETIREES ACT HIGHLIGHTS OF CURRENT EFFORTS INCLUDE: -INCREASED PUNISHMENT FOR CRIMES AGAINST LAW ENFORCEMENT OFFICERS AND INCREASED OFFICER PROTECTIONS. -FULL FUNDING FOR VITAL STATE AND LOCAL LAW ENFORCEMENT ASSISTANCE PROGRAMS THROUGH THE DEPARTMENTS OF JUSTICE AND HOMELAND SECURITY, PARTICULARLY THE COMMUNITY ORIENTED POLICING SERVICES (COPS) HIRING PROGRAM, BYRNE JUSTICE ASSISTANCE GRANT (BYRNE-JAG) PROGRAM, AND BULLETPROOF VEST PARTNERSHIP (BVP) GRANT PROGRAM -PROTECTION OF OFFICERS PENSION, HEALTHCARE AND SOCIAL SECURITY BENEFITS -INCREASED ACCESS TO MENTAL HEALTH TREATMENT FOR INDIVIDUALS WHO COME IN CONTACT WITH THE CRIMINAL JUSTICE SYSTEM AND TRAINING FOR OFFICERS WHO ENCOUNTER MENTALLY ILL OFFENDERS -REPEAL OF EXECUTIVE ORDER 13688 AND RESTORATION OF STATE AND LOCAL LAW ENFORCEMENT ACCESS TO MILITARY SURPLUS EQUIPMENT -OFFICER-WORN BODY CAMERAS POLICIES -PROTECTION OF LAW ENFORCEMENT INTERESTS IN PROPOSED AMENDMENTS TO THE ELECTRONIC COMMUNICATIONS PRIVACY ACT -GANG DETERRENCE AND PREVENTION - SUPPORT/OPOSE JUDICIAL AND EXECUTIVE BRANCH NOMINATIONS BASED ON EVALUATIONS OF THE NOMINEES MERITS IN REGARDS TO THE LAW ENFORCEMENT COMMUNITY.

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

CONVENTION: NAPO HOLDS AN ANNUAL CONVENTION WHERE DELGATES TAKE ACTION TO ESTABLISH NAPOS LEGISLATIVE GOALS AND PRIORITIES. ALSO, IN ELECTION YEARS, DELEGATES ISSUE ENDORSEMENTS OF CANDIDATES FOR NATIONAL AND CONGRESSIONAL OFFICES WHO HAVE EARNED LAW ENFORCEMENT SUPPORT.

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

AMERICAS TOP COPS AWARDS PROGRAM: DISCOVERING, RECOGNIZING, AND AWARDING OUTSTANDING EXAMPLES OF LAW ENFORCEMENT SERVICE TO THE PUBLIC AND THE NATION. CONDUCTING AN ANNUAL NATIONAL AWARDS CEREMONY, MAKING KNOWN TO THE PUBLIC THE FACTS AND CIRCUMSTANCES SURROUNDING EACH CASE, WITH AN EYE TOWARDS INCREASING PUBLIC AWARENESS OF, AND RESPECT FOR, THE RULE OF LAW AND THE SACRIFICE OF LAW ENFORCEMENT OFFICERS IN OUR REPUBLIC. THE NATIONAL LAW ENFORCEMENT RIGHTS CENTER, A PROJECT OF THE POLICE RESEARCH AND EDUCATION PROJECT (PREP) EXISTS TO SUPPORT AND DEFEND THE CONSTITUTIONAL AND LEGAL RIGHTS OF AMERICAN LAW ENFORCEMENT OFFICERS. THE RIGHTS CENTER HAS FILED NUMEROUS AMICUS CURIAE BRIEFS IN THE U.S. SUPREME COURT AND OTHER COURTS OF APPEAL ON BEHALF OF LAW ENFORCEMENT OFFICERS FROM ACROSS THE COUNTRY.

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

SEMINARS: NAPO HOLDS AN ANNUAL LAW ENFORCEMENT PENSION AND BENEFITS SEMINAR. EACH YEAR NAPO HAS A LEGISLATIVE DAY ON CAPITAL HILL WHICH INCLUDES AN UPDATE ON NAPOS LEGISLATIVE PRIORITIES. THE ATTORNEY SEMINAR ADDRESSES ASPECTS OF A PUBLIC SAFETY LAWYERS PRACTICE.

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)?		No
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>		
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 and reportable gaming (gambling) winnings to prize winners?		

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

Form 990 (2023) Part V Statements Regarding Other IRS Filings and Tax Compliance (continued). Includes sections 2a through 17, covering topics like employee reporting, federal employment tax returns, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, annual gross receipts, and various organizational requirements.

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... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body... 8b Each committee... 9 Is there any officer, director, trustee...

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... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe on Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

Table with 2 columns: Question, Answer. Row 17: List the states with which a copy of this Form 990 is required to be filed. Row 18: Section 6104 requires an organization to make its Form 1023... Row 19: Describe in Schedule O whether... Row 20: State the name, address, and telephone number...

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, 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) WILLIAM JOHNSON EXECUTIVE DIRECTOR AND GENERAL COUNSEL	46.00				X	X	288,792	0	64,655	
(2) MICHAEL MCHALE PRESIDENT	5.00	X		X			20,000	0	0	
(3) FRANK ALBERGO DIRECTOR	1.00	X					0	0	0	
(4) PETER ANDREYEV DIRECTOR	1.00	X					0	0	0	
(5) THOMAS AUSTIN DIRECTOR	1.00	X					0	0	0	
(6) TOM BRACKIN DIRECTOR	1.00	X					0	0	0	
(7) LARRY CALDERONE DIRECTOR	1.00	X					0	0	0	
(8) ROBERT CAVACO DIRECTOR	1.00	X					0	0	0	
(9) PATRICK COLLIGAN DIRECTOR	1.00	X					0	0	0	
(10) FRANK CONTI DIRECTOR	1.00	X					0	0	0	
(11) JOBE DICKINSON DIRECTOR	1.00	X					0	0	0	
(12) NOEL DIGEROLAMO DIRECTOR	1.00	X					0	0	0	
(13) PAUL DIGIACOMO DIRECTOR	1.00	X					0	0	0	
(14) SHERYL DILLON DIRECTOR	1.00	X					0	0	0	
(15) ROBERT FIGURSKI DIRECTOR	1.00	X					0	0	0	
(16) ERNEST GEORGE DIRECTOR	1.00	X					0	0	0	
(17) MICHAEL GLASSER DIRECTOR	1.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/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) TODD HARRISON DIRECTOR	1.00	X					0	0	0
(19) JOHN KAZANJIAN DIRECTOR	1.00	X					0	0	0
(20) DARYL KRIPLEAN DIRECTOR	1.00	X					0	0	0
(21) TROYCE KRUMME DIRECTOR	1.00	X					0	0	0
(22) MICHAEL MAZZEO DIRECTOR	1.00	X					0	0	0
(23) DAVID MCFARLAND DIRECTOR	1.00	X					0	0	0
(24) CRAIG MILLER DIRECTOR	1.00	X					0	0	0
(25) DON MORRISSEY DIRECTOR	1.00	X					0	0	0
(26) CHARLES MURPHY DIRECTOR	1.00	X					0	0	0
(27) JOHN NELSON DIRECTOR	1.00	X					0	0	0
(28) MICHAEL O'MEARA DIRECTOR	1.00	X					0	0	0
(29) THOMAS PERCICH DIRECTOR	1.00	X					0	0	0
(30) RICHARD PIPPIN DIRECTOR	1.00	X					0	0	0
(31) JOSEPH RAO DIRECTOR	1.00	X					0	0	0
(32) AARON SCHMAUTZ DIRECTOR	1.00	X					0	0	0
(33) THOMAS SHEVLIN DIRECTOR	1.00	X					0	0	0
(34) DAN SMITH DIRECTOR	1.00	X					0	0	0
(35) SEAN SMOOT DIRECTOR	1.00	X					0	0	0
(36) STEADMAN STAHL DIRECTOR	1.00	X					0	0	0
(37) SHAUN WILLOUGHBY DIRECTOR	1.00	X					0	0	0
(38) JARED WILSON DIRECTOR	1.00	X					0	0	0
(39) MICHAEL WILSON DIRECTOR	1.00	X					0	0	0
(40) BRYAN YANT DIRECTOR	1.00	X					0	0	0
(41) VINCENT VALLELONG DIRECTOR	1.00	X					0	0	0
(42) SCOTT LEETON EXECUTIVE SECRETARY	1.00	X			X		0	0	0
(43) JAMES PALMER PARLIAMENTARIAN	1.00	X					0	0	0
(44) MARK YOUNG VP AT LARGE	1.00	X			X		0	0	0
(45) JOHN FLYNN VICE PRESIDENT	1.00	X			X		0	0	0
(46) KEITH CURRY SERGEANT-AT-ARMS	1.00	X			X		0	0	0
(47) SCOTT HOVSEPIAN TREASURER	1.00	X			X		0	0	0
(48) CRAIG LALLY RECORDING SECRETARY	1.00	X			X		0	0	0

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	308,792	0	64,655

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 **1**

3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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

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 **0**

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 Amt Similar Amounts				
1a Federated campaigns		1a		
b Membership dues		1b		
c Fundraising events		1c		
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	335,594	
g Noncash contributions included in lines 1a - 1f:\$		1g		
h Total. Add lines 1a-1f				335,594

Program Service Revenue		Business Code			
2a MEMBERSHIP DUES		900099	726,196	0	0
b SEMINARS & CONVENTION REGIST/SPONSOR		900099	393,840	0	0
c					
d					
e					
f All other program service revenue.					
g Total. Add lines 2a-2f.			1,120,036		

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		29,983	0	29,983	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		89,165	0	89,165	
	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	189,956			
		(ii) Other				
		7b Less: cost or other basis and sales expenses	193,424			
		7c Gain or (loss)	-3,468			
	d Net gain or (loss)		-3,468	0	-3,468	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
		8a				
8b Less: direct expenses						
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19						
	9a					
	9b Less: direct expenses					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances						
	10a					
	10b Less: cost of goods sold					
c Net income or (loss) from sales of inventory						

OtherRevenueMiscAmt		Business Code			
11a List Rental		900099	4,453	0	4,453
b Other Income		900099	930	0	930
c					
d All other revenue					
e Total. Add lines 11a-11d			5,383		
12 Total revenue. See instructions			1,576,693	1,120,036	121,063

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	373,446	0	0	0
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	461,483	0	0	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	29,055	0	0	0
9 Other employee benefits	68,467	0	0	0
10 Payroll taxes	50,403	0	0	0
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	26,540	0	0	0
d Lobbying				
e Professional fundraising services. See Part IV, line 17	37,500			0
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	15,836	0	0	0
12 Advertising and promotion	550	0	0	0
13 Office expenses	242,634	0	0	0
14 Information technology	13,610	0	0	0
15 Royalties				
16 Occupancy	42,678	0	0	0
17 Travel	43,130	0	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	309,064	0	0	0
20 Interest	98	0	0	0
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	49,709	0	0	0
23 Insurance	11,917	0	0	0
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 Miscellaneous	1,244	0	0	0
b Dues & Subscriptions	13,575	0	0	0
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,790,939	0	0	0
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	300	1	300
	2 Savings and temporary cash investments	201,860	2	360,908
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,593	4	2,961
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	898	8	249
	9 Prepaid expenses and deferred charges	58,138	9	48,803
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,555,244		
	b Less: accumulated depreciation	859,727		
	11 Investments—publicly traded securities	1,492,597	11	1,446,792
	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	49,182	15	60,611
16 Total assets: Add lines 1 through 15 (must equal line 33)	2,547,669	16	2,616,141	
Liabilities	17 Accounts payable and accrued expenses	133,085	17	152,677
	18 Grants payable		18	
	19 Deferred revenue	250,459	19	386,429
	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	2,664	25	6,873
	26 Total liabilities. Add lines 17 through 25	386,208	26	545,979
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	2,161,461	27	2,070,162
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,161,461	32	2,070,162
33 Total liabilities and net assets/fund balances	2,547,669	33	2,616,141	

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	1,576,693
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,790,939
3	Revenue less expenses. Subtract line 2 from line 1	3	-214,246
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,161,461
5	Net unrealized gains (losses) on investments	5	122,994
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-47
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	2,070,162

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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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: 23017509

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 ASSOCIATION OF POLICE ORGANIZATIONS INC	Employer identification number 13-3000467
------------------------------------------------------------------------------	----------------------------------------------

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."		
2	Political campaign activity expenditures. See instructions	\$	0
3	Volunteer hours for political campaign activities. See instructions		0

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

1	Enter the amount of any excise tax incurred by the organization under section 4955		
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$	
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?		<input type="checkbox"/> Yes <input type="checkbox"/> 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).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities		
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$	0
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....	\$	0
4	Did the filing organization file Form 1120-POL for this year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
5	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) 2019	(b) 2020	(c) 2021	(d) 2022	(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 Yes	
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	No

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
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
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3
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

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
Pt I-A Line 1	Endorsements of candidates for US Congress or non-Federal office: At the annual convention or a special meeting of NAPO, a local caucus of member organizations from each state shall determine which candidates to endorse. A 2/3 majority of votes cast determines which candidates to endorse and that recommendation is submitted to the committee on political education. Each endorsement request then must receive a majority vote of registered delegates in attendance. Endorsement requests received that were not considered by the local caucus shall be acted upon by the elected officers. Endorsements of candidates for Federal executive office or Federal appointees: Endorsements for US President and Vice President require a 2/3 majority of registered delegates at the convention or special meeting. Requests for endorsement of Federal appointees shall be acted upon by the elected officers. NAPO does not financially support or campaign for any of the candidates they vote to endorse.

Additional Data

Return to Form

Software ID:
Software Version:

Supplemental Financial Statements

2022

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 ASSOCIATION OF POLICE ORGANIZATIONS INC

Employer identification number

13-3000467

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

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

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

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

Table with 2 columns: Description, Held at the End of the Year. Rows 2a, 2b, 2c, 2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after July 25, 2006.

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 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	0	235,750		235,750
b Buildings		1,123,452	726,346	397,106
c Leasehold improvements		124,604	64,909	59,695
d Equipment		71,438	68,472	2,966
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				695,517

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) DUE TO FROM NAPO / PREP	33,568
(2) DEPOSITS	20,000
(3) DUE TO FROM NAPO / RELIEF FUND	0
(4) RIGHT OF USE ASSETS - COMPUTERS	7,043
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	60,611

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	
ACCRUED UBIT	0
RIGHT OF USE LIABILITY - COMPUTERS	6,873
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	6,873

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

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	
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		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

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
Pt X, Line 2	NAPO has adopted the accounting of uncertainty in income taxes as required by the income taxes topic (Topic 740) of the FASB accounting standards codification. Topic 740 requires NAPO to determine whether a tax position is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The tax liability to be recognized is measured as the largest amount of liability that is more than fifty percent likely of being realized upon ultimate settlement, which could result in NAPO recording a tax liability that would reduce NAPOs assets. Management has analyzed NAPOs tax positions, and has concluded that no liability for unrecognized tax benefits should be recorded related to uncertain tax positions filed for open years (2020 - 2022), or expected to be taken in the 2023 tax returns. NAPO is not aware of any tax positions for which it believes that there is a reasonable possibility that the total amounts of unrecognized tax liabilities will change materially in the next twelve months.

Additional Data

[Return to Form](#)

Software ID: 23017509

Software Version:

**SCHEDULE G
(Form 990)**

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

▶ Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS INC

Employer identification number

13-3000467

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 HUNTSINGER & JEFFER	COUNSEL		No	316,841	37,500	279,341
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				316,841	37,500	279,341

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

AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, HI, IL, IN, IA, KS, KY, LA, MD, MA, MI, MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OH, OK, PA, RI, SC, TN, TX, VA, WA, WV, WI

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

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

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

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

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

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

Name ▶ -----

Address ▶ -----

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

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

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

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

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

Return Reference	Explanation
Line 2b col(iii)	NAPO USES AN OUTSIDE FUNDRAISER TO RAISE CONTRIBUTIONS.
Line 2b col(iii)	NAPO MAINTAINS CONTROL OF THE FUNDS. FUNDRAISERS CHARGES
Line 2b col(iii)	NAPO FOR FUNDRAISING SERVICES.

Additional Data

[Return to Form](#)

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.**

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS INC

Employer identification number

13-3000467

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 type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" 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		
4a		No
4b		No
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

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
------------------	-------------

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2023**Open to Public
Inspection**Name of the organization
NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS INC

Employer identification number

13-3000467

Return Reference	Explanation
Other	PG 1, PT 1, Q1 AND PG 2 PT III, Q1, ORGANIZATIONS MISSION:
Other	THE TAXPAYER (NAPO) IS A COALITION OF POLICE UNITS AND
Other	ASSOCIATIONS FROM ACROSS THE US. THE TAXPAYER WAS
Other	ORGANIZED FOR THE PURPOSE OF ADVANCING THE INTERESTS OF
Other	AMERICAS LAW ENFORCEMENT OFFICERS THROUGH LEGISLATIVE
Other	ADVOCACY, POLITICAL ACTION AND EDUCATION. FOUNDED IN 1978,
Other	NAPO IS THE STRONGEST UNIFIED VOICE IN SUPPORTING LAW
Other	ENFORCEMENT OFFICERS IN THE US. NAPO REPRESENTS MORE THAN
Other	2,000 POLICE UNITS AND ASSOCIATIONS, OVER 241,000 SWORN LAW
Other	ENFORCEMENT OFFICERS, AND MORE THAN 80,000 CITIZENS WHO
Other	SHARE A COMMON DEDICATION TO FAIR AND EFFECTIVE CRIME
Other	CONTROL AND LAW ENFORCEMENT.
Pt VI, Line 7a	ALL MEMBERS WHO ARE CURRENT WITH THEIR DUES HAVE THE RIGHT
Pt VI, Line 7a	TO VOTE BASED ON THE NUMBER OF MEMBERS IN THE ORGANIZATION.
Pt VI, Line 11b	A DRAFT OF THE 990 IS REVIEWED BY THE INDEPENDENT CPA, THE
Pt VI, Line 11b	IN-HOUSE ACCOUNTANT AND THE EXECUTIVE DIRECTOR. ALL CHANGES
Pt VI, Line 11b	ARE INCORPORATED BEFORE THE RETURN IS FINALIZED.
Pt VI, Line 12c	A. EACH NEW RESPONSIBLE PERSON SHALL BE PROVIDED WITH AND
Pt VI, Line 12c	REQUIRED TO REVIEW A COPY OF THE POLICY.
Pt VI, Line 12c	B. EACH RESPONSIBLE PERSON SHALL ANNUALLY COMPLETE A
Pt VI, Line 12c	DISCLOSURE FORM IDENTIFYING ANY RELATIONSHIPS, POSITIONS OR
Pt VI, Line 12c	CIRCUMSTANCES IN WHICH THE RESPONSIBLE PERSON IS INVOLVED
Pt VI, Line 12c	THAT HE OR SHE BELIEVES COULD CONTRIBUTE TO A CONFLICT OF
Pt VI, Line 12c	INTEREST ARISING. SUCH RELATIONSHIPS, POSITIONS OR
Pt VI, Line 12c	CIRCUMSTANCES MIGHT INCLUDE SERVICE AS A DIRECTOR OF OR
Pt VI, Line 12c	CONSULTANT TO A NONPROFIT ORGANIZATION, OR OWNERSHIP OF A
Pt VI, Line 12c	BUSINESS THAT MIGHT PROVIDE GOODS OR SERVICES TO NAPO/PREP/
Pt VI, Line 12c	NAPORF. ANY SUCH INFORMATION REGARDING BUSINESS INTERESTS OF
Pt VI, Line 12c	A RESPONSIBLE PERSON OR A FAMILY MEMBER SHALL BE TREATED AS
Pt VI, Line 12c	CONFIDENTIAL AND SHALL GENERALLY BE MADE AVAILABLE ONLY TO
Pt VI, Line 12c	THE PRESIDENT, EXECUTIVE DIRECTOR, AND ANY COMMITTEE

Return Reference	Explanation
Pt VI, Line 12c	APPOINTED TO ADDRESS CONFLICTS OF INTEREST, EXCEPT TO THE
Pt VI, Line 12c	EXTENT ADDITIONAL DISCLOSURE IS NECESSARY IN CONNECTION WITH
Pt VI, Line 12c	THE IMPLEMENTATION OF THIS POLICY.
Pt VI, Line 12c	C. THIS POLICY SHALL BE REVIEWED ANNUALLY BY EACH MEMBER OF
Pt VI, Line 12c	THE BOARD OF DIRECTORS. ANY CHANGES TO THE POLICY SHALL BE
Pt VI, Line 12c	COMMUNICATED IMMEDIATELY TO ALL RESPONSIBLE PERSONS.
Pt VI, Line 15a	ANNUALLY, THE EXECUTIVE BOARD REVIEWS THE PERFORMANCE OF THE
Pt VI, Line 15a	EXECUTIVE DIRECTOR. HIS SALARY IS ADJUSTED AT THE END OF
Pt VI, Line 15a	EACH CONTRACT PERIOD IN ACCORDANCE WITH COMPARISONS TO
Pt VI, Line 15a	OTHER TRADE ASSOCIATIONS OF SIMILAR NATIONAL SCOPE AND
Pt VI, Line 15a	REPRESENTATION, TAKING INTO ACCOUNT THAT BILL JOHNSON
Pt VI, Line 15a	ALSO SERVES AS THE GENERAL COUNSEL IN ADDITION TO HIS
Pt VI, Line 15a	EXECUTIVE DIRECTOR DUTIES AND RELYING ON A COMPENSATION
Pt VI, Line 15a	STUDY COMPLETED BY AN OUTSIDE CONSULTANT GROUP FOR ALL
Pt VI, Line 15a	NAPO/PREP STAFF POSITIONS.
Pt VI, Line 15b	ANNUALLY, ALL STAFF ARE EVALUATED AND INCREASES ARE GIVEN
Pt VI, Line 15b	BASED ON PERFORMANCE AND COMPARISONS WITH OTHER
Pt VI, Line 15b	TRADE ASSOCIATIONS OF SIMILAR NATIONAL SCOPE AND
Pt VI, Line 15b	REPRESENTATION AND RELYING ON A COMPENSATION STUDY COMPLETED
Pt VI, Line 15b	BY AN OUTSIDE CONSULTANT GROUP FOR ALL NAPO/PREP STAFF
Pt VI, Line 15b	POSITIONS.
Pt VI, Line 19	GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST IN
Pt VI, Line 19	ACCORDANCE WITH IRS GUIDELINES.
Pt VI, Line 6	ONE INDIVIDUAL FROM EACH MEMBER ORGANIZATION HAS THE RIGHT
Pt VI, Line 6	TO SERVE ON THE EXECUTIVE BOARD. EACH MEMBER ORGANIZATION
Pt VI, Line 6	WITH UP TO 3,000 MEMBERS RECEIVES ONE VOTE. THEREAFTER, A
Pt VI, Line 6	MEMBER ORGANIZATION MAY BE ENTITLED TO AN ADDITIONAL VOTE
Pt VI, Line 6	BASED ON TOTAL DUES PAID DIVIDED BY THE TOP TIER MEMBERSHIP
Pt VI, Line 6	FEE (CURRENTLY \$4.50). EACH MEMBER GROUP IS ASSIGNED A
Pt VI, Line 6	DESIGNATED AREA AND THESE AREAS SHALL HAVE AT LEAST 1 AND
Pt VI, Line 6	NO NO MORE THAN 3 AREA VICE PRESIDENTS WHO ARE ELECTED BY
Pt VI, Line 6	AND FROM MEMBER ORGANIZATIONS OF LESS THAN 3000 MEMBERS.
Pt VI, Line 6	AREAS COMPRISED OF UP TO 5000 MEMBERS RECEIVE ONE ELECTED
Pt VI, Line 6	VP

Return Reference	Explanation
Pt VI, Line 6	AREAS OF 5001 TO 10000 MEMBERS RECEIVE 2 ELECTED VPS
Pt VI, Line 6	AREAS GREATER THAN 10000 MEMBERS RECEIVE 3 ELECTED VPS
Pt VI, Line 6	EACH AREA SHALL HAVE ONE APPOINTED VP FOR ANY MEMBER ORG.
Pt VI, Line 6	HAVING 3000 TO 24999 MEMBERS AND 2 VPS FOR EACH MEMBER ORG
Pt VI, Line 6	WITH AT LEAST 25000 MEMBERS.
Pt VI, Line 6	ASSOCIATE MEMBERS HAVE THE RIGHT TO VOTE FOR ONE VP AT-
Pt VI, Line 6	LARGE. AN ASSOCIATE MEMBER MUST BE PRESENT AT THE ANNUAL
Pt VI, Line 6	CONVENTION TO EXERCISE THE RIGHT TO VOTE.
Form 990, Part III, Line 4d	SEMINARS: NAPO HOLDS AN ANNUAL LAW ENFORCEMENT PENSION

Additional Data

Return to Form

Software ID: 23017509

Software Version:

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2023

**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 ASSOCIATION OF POLICE ORGANIZATIONS INC

Employer identification number
13-3000467

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)POLICE RESEARCH EDUCATION PROJECT 317 S PATRICK ST ALEXANDRIA, VA 223143401 52-1719671	EDUCATION	DC	501 C 3	11B	NA		No
(2)NAPO RELIEF FUND 317 S PATRICK ST ALEXANDRIA, VA 223143401 16-1619872	CHARITABLE	DC	501 C 3	7	NA		No

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	Yes	
1m		No
1n	Yes	
1o	Yes	
1p		No
1q		No
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
(1) POLICE RESEARCH AND EDUCATION FUND	O	181,707	COST
(2) POLICE RESEARCH AND EDUCATION FUND SEE ABOVE	L	0	COST
(3) POLICE RESEARCH AND EDUCATION FUND SEE ABOVE	N	0	COST

Part VII Supplemental Information

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

Return Reference

Explanation

Schedule R (Form 990) 2023

Additional Data[Return to Form](#)**Software ID:** 23017509**Software Version:**