

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.

Form

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 03-01-2023, and ending 02-29-2024

- B 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) Room/suite: 1140 Connecticut Avenue NW 1075. 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 \$ 10,864,211

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: 1938. M State of legal domicile: NJ

Part I Summary

Table with 3 main sections: 1. Briefly describe the organization's mission or most significant activities. 2. Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3. Revenue (lines 8-12). 4. Expenses (lines 13-19). 5. Net Assets or Fund Balances (lines 20-22).

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 Brian Dunlap, Vice President and CFO. Date: 2024-10-30. Paid Preparer Use Only: Rogers & Company PLLC, 8300 Boone Boulevard Suite 600, Vienna, VA 22182.

May the IRS discuss this return with the preparer shown above? See Instructions. [checked] 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:

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)

Main form area containing questions 2a through 17, with various sub-questions and input fields for 'Yes', 'No', and numerical values.

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

- 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.
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, 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) Jeffrey Stewart Chair	15.00	X		X				0	0	0
(2) Thomas Van Buren Chair-Elect	10.00	X		X				0	0	0
(3) Michael Hopsicker Vice Chair	5.00	X		X				0	0	0
(4) DD Alexander Treasurer	5.00	X		X				0	0	0
(5) Michelle Bimson Maggi Immediate Past Chair	5.00	X		X				0	0	0
(6) Kim Godlewski Chair Conventions & Distributor	2.00	X						0	0	0
(7) Jerry Brick Chair Distin. Service Award & Emer. Dir.	1.00	X						0	0	0
(8) Robert Barry Chair Audit & Emer. Dir.	1.00	X						0	0	0
(9) Erich Wolf Chair Tech., Stand. & Safety & Vice Chair Man.	1.00	X						0	0	0
(10) Christina Armentano Chair Member Services	2.00	X						0	0	0
(11) Heather Granzin Chair Propane Supply & Logistics	1.00	X						0	0	0
(12) David Humphreys Jr District 1 Director	1.00	X						0	0	0
(13) David McKinnon District 2 Director	1.00	X						0	0	0
(14) Stephanie Hennen District 3 Dir. & Chair PropanePAC	1.00	X						0	0	0
(15) Eric Payne District 4 Director	1.00	X						0	0	0
(16) Thomas Jaenicke District 5 Director & Chair Services	2.00	X						0	0	0
(17) Daniel Dixon District 6 Director & Chair Marketers	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
		Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) Frank Taylor District 7 Director	1.00	X				0	0	
(19) Thomas Manson District 8 Director	2.00	X				0	0	
(20) Mark Denton Alabama Director	1.00	X				0	0	
(21) Brad Lancaster Alaska Director	1.00	X				0	0	
(22) David Barnett Arizona Director	1.00	X				0	0	
(23) Mark Porth Arkansas Director	1.00	X				0	0	
(24) Shannon McWhorter California Director	1.00	X				0	0	
(25) Kevin Bennett Colorado Director	1.00	X				0	0	
(26) Jeff Stanton Connecticut Director	1.00	X				0	0	
(27) Michael Briggs Delaware Director	1.00	X				0	0	
(28) Randy Sams Florida Director	1.00	X				0	0	
(29) Dan Richardson Georgia Director	1.00	X				0	0	
(30) Zoe Williams Hawaii Director	1.00	X				0	0	
(31) Tom Daniels Idaho Director	1.00	X				0	0	
(32) Tonya Crow Illinois Director	1.00	X				0	0	
(33) Mike Hayden Indiana Director	1.00	X				0	0	
(34) Terry Davis Iowa Director	1.00	X				0	0	
(35) John Pankratz Kansas Director	1.00	X				0	0	
(36) Shane Fortner Kentucky Director	1.00	X				0	0	
(37) Dominique Monlezun Louisiana Director	1.00	X				0	0	
(38) Peter Jacobucci Maine Director	1.00	X				0	0	
(39) Nash McMahan Maryland Director	1.00	X				0	0	
(40) Stephan Chase Massachusetts Director	1.00	X				0	0	
(41) David Long Michigan Director	1.00	X				0	0	
(42) Bradley Box Minnesota Director	1.00	X				0	0	
(43) Mart Windham Mississippi Director	1.00	X				0	0	
(44) Brian Brooks Missouri Dir. & Vice Chair Marketers	1.00	X				0	0	
(45) Gerry Goody Montana Director	1.00	X				0	0	
(46) Neal Kanel Nebraska Director	1.00	X				0	0	
(47) Phil Comstock Nevada Director	1.00	X				0	0	
(48) Ryan Jackson New Hampshire Director	1.00	X				0	0	
(49) Bruce Bott New Jersey Director	1.00	X				0	0	
(50) Nathan Nicholson New Mexico Director	1.00	X				0	0	
(51) Rick Cummings New York Director & Chair Gov. Affairs	1.00	X				0	0	
(52) Amy Dean North Carolina Director	1.00	X				0	0	
(53) Jason Behm North Dakota Director	1.00	X				0	0	
(54) Frank Edwards Ohio Director	1.00	X				0	0	
(55) Paula Moore Oklahoma Director	1.00	X				0	0	
(56) Ryan Buller Oregon Director	1.00	X				0	0	
(57) Kara Tucker Pennsylvania Director	1.00	X				0	0	
(58) James Blake Rhode Island Director	1.00	X				0	0	
(59) James Watson South Carolina Director	1.00	X				0	0	
(60) Mark Crosswait South Dakota Director	1.00	X				0	0	
(61) Bob Wallace Tennessee Director	1.00	X				0	0	
(62) Chad Gray Texas Director	1.00	X				0	0	
(63) Amanda Gage Utah Director	1.00	X				0	0	
(64) Judy Taranovich Vermont Director	1.00	X				0	0	
(65) John Fields Virginia Director	1.00	X				0	0	
(66) Alex Gallard Washington Director	1.00	X				0	0	
(67) Heather Haldeman West Virginia Director	1.00	X				0	0	
(68) Chad Kroening Wisconsin Director	2.00	X				0	0	
(69) Steve Blakeman Wyoming Director	1.00	X				0	0	
(70) Tommy Manion Canada Director	1.00	X				0	0	
(71) Ricardo Schondube Mexico Director	1.00	X				0	0	
(72) Lauren Clark Director Distributor	1.00	X				0	0	
(73) Ray Kazakewich Director Distributor	1.00	X				0	0	
(74) Mike Rutherford Director Distributor	1.00	X				0	0	
(75) David Lowe Chair Individual/Employee	1.00	X				0	0	
(76) John Corallo Chair International	1.00	X				0	0	
(77) Robert Kenney Chair Manufacturer	2.00	X				0	0	
(78) Brent Baty Director Manufacturer	1.00	X				0	0	
(79) Lance Dalton Director Manufacturer	1.00	X				0	0	
(80) Mark Komlosi Director Manufacturer	1.00	X				0	0	
(81) Frank Lane Director Manufacturer	1.00	X				0	0	
(82) Bob Paul Director Manufacturer	1.00	X				0	0	
(83) Rita Peculunas Director Manufacturer	1.00	X				0	0	
(84) David Schmidt Director Manufacturer	1.00	X				0	0	
(85) Tim Schweppe Director Manufacturer	1.00	X				0	0	
(86) J Sells Director Manufacturer	1.00	X				0	0	
(87) Milt Swenson Director Manufacturer	1.00	X				0	0	
(88) Bob Torbin Director Manufacturer	1.00	X				0	0	
(89) Leslie Woodward Director Manufacturer	1.00	X				0	0	
(90) Jim Zuck Director Manufacturer	1.00	X				0	0	
(91) Thomas Krupa Chair Producer & Wholesaler	2.00	X				0	0	
(92) Frank Long Vice Chair Producer & Wholesaler	1.00	X				0	0	
(93) Connor Alexander Director Producer & Wholesaler	1.00	X				0	0	
(94) Ryan DiGiuseppe Director Producer & Wholesaler	1.00	X				0	0	
(95) Tyler Kelly Director Producer & Wholesaler	1.00	X				0	0	
(96) Cnch Munson Director Producer & Wholesaler	1.00	X				0	0	
(97) Aaron Reece Director Producer & Wholesaler	1.00	X				0	0	
(98) Ryan Roper Director Producer & Wholesaler	1.00	X				0	0	
(99) Scott Rurak Director Producer & Wholesaler	1.00	X				0	0	
(100) Angela Branchi Chair Transportation & Storage	1.00	X				0	0	
(101) Tom Mullaney Director Services	1.00	X				0	0	
(102) Danny Silverman Director Services	1.00	X				0	0	
(103) Bruce Thompson Director Services	1.00	X				0	0	
(104) Mark Zimora Director Services	1.00	X				0	0	
(105) Elliott Anise-Hicks Directors At Large	1.00	X				0	0	
(106) Brian Atwood Directors At Large	1.00	X				0	0	
(107) Nancy Coop Directors At Large	1.00	X				0	0	
(108) Kelvin Covington Directors At Large	1.00	X				0	0	
(109) Matt Dantinne Directors At Large	1.00	X				0	0	
(110) James Devens Directors At Large	1.00	X				0	0	
(111) Ray Galan Directors At Large	1.00	X				0	0	
(112) Trent Hampton Directors At Large	1.00	X				0	0	
(113) Thomas Knauff Directors At Large	2.00	X				0	0	
(114) Brad Morrill Directors At Large	1.00	X				0	0	
(115) Warren Patterson Directors At Large	1.00	X				0	0	
(116) Andrew Peyton Directors At Large	2.00	X				0	0	
(117) Jim Reddington Directors At Large	1.00	X				0	0	
(118) Chuck Strawn Directors At Large	1.00	X				0	0	
(119) Nicole Sullivan Directors At Large	2.00	X				0	0	
(120) Richard Tarantin Directors At Large	1.00	X				0	0	
(121) Mike Verne Directors At Large	2.00	X				0	0	
(122) Chris Wagner Directors At Large	2.00	X				0	0	
(123) Tamria Zertuche Directors At Large	2.00	X				0	0	
(124) Lisa Zuppas Directors At Large	1.00	X				0	0	
(125) Malcolm Barrett Emeritus Directors	1.00	X				0	0	
(126) James Bertelsmeyer Emeritus Directors	1.00	X				0	0	
(127) Eugene Bissell Emeritus Directors	1.00	X				0	0	
(128) Bill Byrne Emeritus Directors	1.00	X				0	0	
(129) Joe Cordill Emeritus Directors	1.00	X				0	0	
(130) J Nutie Dowdle Emeritus Directors	1.00	X				0	0	
(131) Chris Earhart Emeritus Directors	1.00	X				0	0	
(132) Gary France Emeritus Directors	1.00	X				0	0	
(133) Denis Gagne Emeritus Directors	1.00	X				0	0	
(134) Michael Gorham Emeritus Directors	1.00	X				0	0	
(135) Carl Hughes Emeritus Directors	1.00	X				0	0	
(136) Bill Jellison Emeritus Directors	1.00	X				0	0	
(137) Robert Mattocks Emeritus Directors	1.00	X				0	0	
(138) Robert Mauch Emeritus Directors	1.00	X				0	0	
(139) Daryl McClendon Emeritus Directors	1.00	X				0	0	
(140) Keith McMahan Emeritus Directors	1.00	X				0	0	
(141) Gerry Misel Emeritus Directors	1.00	X				0	0	
(142) Raymond Murray Emeritus Directors	1.00	X				0	0	
(143) Roland Penta Emeritus Directors	1.00	X				0	0	
(144) Randy Rutherford Emeritus Directors	1.00	X				0	0	
(145) Glenn Saunders Emeritus Directors	1.00	X				0	0	
(146) J Charles Sawyer Emeritus Directors	1.00	X				0	0	
(147) James Geny Emeritus Directors	1.00	X				0	0	
(148) Randy Thompson Emeritus Directors	1.00	X				0	0	
(149) Stuart Weidle Emeritus Directors	1.00	X				0	0	
(150) Stephen Kaminski President & CEO	40.00		X		596,950	0	64,908	
(151) Brian Dunlap Assistant Treasurer & CFO	40.00		X		216,698	0	66,621	
(152) Benjamin Nussdorf Corporate Secretary & GC	40.00		X		241,718	0	12,327	
(153) Michael Baker VP Federal Legislative Affairs	40.00			X	182,476	0	55,224	
(154) Bruce Swiecicki Chief Technical Officer	40.00			X	180,625	0	60,154	
(155) Sarah McClallen VP Communications	40.00			X	171,644	0	39,375	
(156) Katherine Gaziano Dir, Regulatory Aff. & Associate GC	40.00			X	144,502	0	20,946	
(157) Kristen White Sr. Dir Conventions & Meetings	40.00			X	128,119	0	27,787	
1b Sub-Total								
c Total from continuation sheets to Part VII, Section A								
d Total (add lines 1b and 1c)					1,862,732	0	347,342	
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? 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						Yes	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
Venable	Legal	276,422
PO Box 62727 Baltimore, MD 21264 The Smith Free Group	Lobbying	120,000

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 2

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				
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	81,330	
g Noncash contributions included in lines 1a - 1f:\$		1g		
h Total. Add lines 1a-1f				81,330

Program Service Revenue		Business Code				
2a Membership Dues		900099	4,019,833	4,019,833		
b Conventions and Meetings		900099	1,809,525	697,127		1,112,398
c PERC Docket Revenue		900099	970,000	970,000		
d Meeting Sponsorships		900099	448,455			448,455
e Business Councils Assessments		900099	163,251	163,251		
f All other program service revenue.			16,425	16,425		
g Total. Add lines 2a-2f.			7,427,489			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		416,901			416,901	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		270,860			270,860	
	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	1,202,982				
		(ii) Other					
		7b Less: cost or other basis and sales expenses	1,226,928				
		7c Gain or (loss)	-23,946				
	d Net gain or (loss)		-23,946			-23,946	
	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						

Other Revenue Misc Amt		Business Code				
11a Project MGMT Expense Recovery		900099	870,587	870,587		
b ELDT ACE Revenue		900099	514,664	471,284	43,380	
c Advertising Revenue		541800	49,820		49,820	
d All other revenue			29,578	29,578		
e Total. Add lines 11a-11d			1,464,649			
12 Total revenue. See instructions			9,637,283	7,238,085	93,200	2,224,668

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	142,000			
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	1,199,222			
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	2,372,916			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	154,760			
9 Other employee benefits	306,598			
10 Payroll taxes	228,305			
11 Fees for services (non-employees):				
a Management				
b Legal	272,046			
c Accounting	37,405			
d Lobbying	120,000			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	28,299			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	336,801			
12 Advertising and promotion	10,279			
13 Office expenses	454,697			
14 Information technology	65,802			
15 Royalties				
16 Occupancy	216,622			
17 Travel	425,855			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	973,590			
20 Interest	433			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	26,296			
23 Insurance	58,586			
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	870,000			
b Personnel Costs	135,178			
c Printing & Duplication	80,364			
d Sponsorship	45,710			
e All other expenses	22,154			
25 Total functional expenses. Add lines 1 through 24e	8,583,918			
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	2,707,482	1	2,029,700
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	347,967	4	346,865
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	425,506	9	605,775
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	541,137		
	b Less: accumulated depreciation	206,292		
	11 Investments—publicly traded securities	10,034,639	11	13,680,144
	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	308,244	15	357,365
16 Total assets: Add lines 1 through 15 (must equal line 33)	14,358,884	16	17,354,694	
Liabilities	17 Accounts payable and accrued expenses	375,824	17	539,153
	18 Grants payable		18	
	19 Deferred revenue	2,774,616	19	3,598,548
	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	827,208	25	681,246
	26 Total liabilities. Add lines 17 through 25	3,977,648	26	4,818,947
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	10,303,459	27	12,453,592
	28 Net assets with donor restrictions	77,777	28	82,155
	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	10,381,236	32	12,535,747
33 Total liabilities and net assets/fund balances	14,358,884	33	17,354,694	

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	9,637,283
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,583,918
3	Revenue less expenses. Subtract line 2 from line 1	3	1,053,365
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,381,236
5	Net unrealized gains (losses) on investments	5	1,101,146
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	12,535,747

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

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Form 990, Special Condition Description:

Special Condition Description

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

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

2023

Name of the organization
National Propane Gas Association

Employer identification number
36-2087363

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
National Propane Gas Association

Employer identification number
36-2087363

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization National Propane Gas Association	Employer identification number 36-2087363
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____

Name of organization National Propane Gas Association	Employer identification number 36-2087363
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	_____	_____	

Additional Data

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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.

- 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 ▶ \$ _____
- 3 Volunteer hours for political campaign activities. See instructions

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? Yes No
- 4a 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).

- 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 ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes 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	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	4,019,833
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	822,931
b Carryover from last year	2b	45,304
c Total	2c	868,235
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	522,578
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	345,657
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

Additional Data

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Software ID:

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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 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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor informed.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for types of easements, a table for 'Held at the End of the Year' (2a-2d), and questions about monitoring, expenses, and reporting.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting art collections and amounts received or held.

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	3,152,177	3,089,084	2,946,334	2,946,084	2,769,628
b Contributions	45,000	63,093	142,750	250	176,456
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	3,197,177	3,152,177	3,089,084	2,946,334	2,946,084

- 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 ▶ 100.000 %
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|---------------|-----|
| (i) Unrelated organizations | 3a(i) | 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		233,338	206,292	27,046
e Other		307,799		307,799
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				334,845

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	
Office lease liability	306,540
Deferred compensation plan obligations	356,365
Equipment lease liability	18,341
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	681,246

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	11,338,031
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	1,101,146	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	627,901	
e	Add lines 2a through 2d			2e 1,729,047
3	Subtract line 2e from line 1			3 9,608,984
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	28,299	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 28,299
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 9,637,283

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	8,710,779
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	155,160	
e	Add lines 2a through 2d			2e 155,160
3	Subtract line 2e from line 1			3 8,555,619
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	28,299	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 28,299
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 8,583,918

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 627,901.
Part XII, Line 2d - Other Adjustments:	NPG Foundation expenses included in consolidated statements 155,160.

Additional Data

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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

Name of the organization
National Propane Gas Association

Employer identification number
36-2087363

Part I General Information on Grants and Assistance

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Propane Gas Association of New England PO Box 1071 Epsom, NH 032341071	22-3048763	501(c)(6)	50,000	0			Grant to reduce the negative impacts that Vermont's Clean Heat Standard (CHS) will have on the propane industry.
(2) Western Propane Gas Association 1107 9th Street Suite 540 Sacramento, CA 958143613	94-1144929	501(c)(6)	70,000	0			Grant to assist with the efforts pertaining to CARBs ZE forklift rulemaking.
(3) New York Propane Gas Association PO Box 5306 Binghamton, NY 139025306	51-0163648	501(c)(6)	20,000	0			Grant to support development of a white paper by the Empire Center to demonstrate the importance of propane to the New York energy infrastructure in response to NY state legislation.

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0
- 3** Enter total number of other organizations listed in the line 1 table 3

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

Part III can be duplicated if additional space is needed.

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

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

Return Reference	Explanation
Part I, Line 2:	The organization ensures that the grant awarded is used for intended purpose.

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.**

2023

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 checked="" 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
1b		
2		
4a		No
4b	Yes	
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)	446,320	150,000	630	47,479	17,429	661,858	0
	(ii)	0	0	0	0	0	0	0
2 Brian Dunlap Assistant Treasurer & CFO	(i)	195,975	18,000	2,723	26,936	39,685	283,319	0
	(ii)	0	0	0	0	0	0	0
3 Benjamin Nussdorf Corporate Secretary & GC	(i)	233,833	7,500	385	9,653	2,674	254,045	0
	(ii)	0	0	0	0	0	0	0
4 Bruce Swiecicki Chief Technical Officer	(i)	166,688	9,500	4,437	29,729	30,425	240,779	0
	(ii)	0	0	0	0	0	0	0
5 Michael Baker VP Federal Legislative Affairs	(i)	165,165	17,000	311	11,867	43,357	237,700	0
	(ii)	0	0	0	0	0	0	0
6 Sarah McLallen VP Communications	(i)	162,841	8,000	803	7,178	32,197	211,019	0
	(ii)	0	0	0	0	0	0	0
7 Katherine Gaziano Dir, Regulatory Aff. & Associate GC	(i)	140,339	4,000	163	5,853	15,093	165,448	0
	(ii)	0	0	0	0	0	0	0
8 Kristen White Sr. Dir Conventions & Meetings	(i)	120,585	7,000	534	10,449	17,338	155,906	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
Part I, Line 4b	The President/CEO of the organization participated 457(f) plan at the amount of \$11,779 during calendar year 2023.

Additional Data

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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 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

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 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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		No
b Gift, grant, or capital contribution to related organization(s)		No
c Gift, grant, or capital contribution from related organization(s)		No
d Loans or loan guarantees to or for related organization(s)		No
e Loans or loan guarantees by related organization(s)		No
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)		No
k Lease of facilities, equipment, or other assets from related organization(s)		No
l Performance of services or membership or fundraising solicitations for related organization(s)		No
m Performance of services or membership or fundraising solicitations by related organization(s)		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	Yes	
o Sharing of paid employees with related organization(s)	Yes	
p Reimbursement paid to related organization(s) for expenses		No
q Reimbursement paid by related organization(s) for expenses	Yes	
r Other transfer of cash or property to related organization(s)		No
s Other transfer of cash or property from related organization(s)		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) 2023

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