

A For the 2023 calendar year, or tax year beginning 04-01-2023 , and ending 03-31-2024			
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending		C Name of organization SOCIETY OF PETROLEUM ENGINEERS INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 222 PALISADES CREEK DR City or town, state or province, country, and ZIP or foreign postal code RICHARDSON, TX 75080	
		D Employer identification number 75-2001539 E Telephone number (972) 952-9407	
		G Gross receipts \$ 44,117,673	
F Name and address of principal officer: SIMON D SEATON 222 PALISADES CREEK DR RICHARDSON, TX 75080		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions. H(c) Group exemption number	
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527			
J Website: WWW.SPE.ORG			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1984	M State of legal domicile: TX

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE SOCIETY OF PETROLEUM ENGINEERS (SPE) IS A NOT-FOR-PROFIT PROFESSIONAL ASSOCIATION WHOSE MEMBERS ARE ENGAGED IN ENERGY RESOURCES DEVELOPMENT AND PRODUCTION. SPE SERVES APPROXIMATELY 127,000 MEMBERS IN 145 COUNTRIES WORLDWIDE. SPE IS A KEY RESOURCE FOR TECHNICAL KNOWLEDGE RELATED TO THE OIL AND GAS EXPLORATION AND PRODUCTION INDUSTRY AND PROVIDES SERVICES THROUGH ITS PUBLICATIONS, EVENTS, TRAINING COURSES AND ONLINE RESOURCES AT WWW.SPE.ORG.		
	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)	3	20
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	142
6 Total number of volunteers (estimate if necessary)	6	4,600	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	426,097	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	67,160	
Revenue		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	2,198,270	2,446,404
	9 Program service revenue (Part VIII, line 2g)	29,724,965	33,358,448
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	864,399	1,620,531
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	194,029	235,917
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	32,981,663	37,661,300
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	586,425	614,129
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	17,442,465	18,372,111
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <u>78,082</u>		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	19,244,389	21,904,700
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	37,273,279	40,890,940
	19 Revenue less expenses. Subtract line 18 from line 12	-4,291,616	-3,229,640
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	52,217,792	51,294,209
	21 Total liabilities (Part X, line 26)	16,326,033	16,870,643
	22 Net assets or fund balances. Subtract line 21 from line 20	35,891,759	34,423,566

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 STEVEN BYRNE CHIEF FINANCIAL OFFICER Type or print name and title				2025-02-14 Date
	Print/Type preparer's name	Preparer's signature	Date 2025-02-14	Check ☐ if self-employed	PTIN P00715390
	Firm's name RSM US LLP			Firm's EIN 42-0714325	
Paid Preparer Use Only	Firm's address 19026 RIDGEWOOD PKWY STE 400 SAN ANTONIO, TX 78259			Phone no. (210) 828-6281	

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 CONNECT A GLOBAL COMMUNITY OF ENGINEERS, SCIENTISTS, AND RELATED ENERGY PROFESSIONALS TO EXCHANGE KNOWLEDGE, INNOVATE, AND ADVANCE THEIR TECHNICAL AND PROFESSIONAL COMPETENCE REGARDING THE EXPLORATION, DEVELOPMENT, AND PRODUCTION OF OIL AND GAS AND RELATED ENERGY RESOURCES TO ACHIEVE A SAGE, SECURE, AND SUSTAINABLE ENERGY FUTURE.

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 \$ 14,241,280 including grants of \$ 0) (Revenue \$ 18,569,962)

MEETINGS, CONFERENCES, WORKSHOPS, FORUM SERIES, TRAINING COURSES, AND SYMPOSIUMS - SPE'S MEETING STRATEGY IS TO DELIVER HIGH QUALITY MEETINGS AND EVENTS FOR THE BENEFIT OF SPE MEMBERS, AND THE PUBLIC. MEETINGS CAN BE HELD IN VARIOUS FORMATS SUCH AS CONFERENCES, WORKSHOPS, SYMPOSIA, SUMMITS, FORUMS, TRAINING, TECH TALKS, AND WEBINARS. SPE MANAGES 90-100 EVENTS A YEAR. THE EVENTS RELATE TO TECHNICAL TOPICS BROUGHT FORWARD BY MEMBERS OF SPE THAT ARE RELATED TO THE EXPLORATION AND DEVELOPMENT OF OIL AND GAS.

4b (Code:) (Expenses \$ 4,356,365 including grants of \$ 0) (Revenue \$ 2,510,838)

PUBLICATIONS - MAGAZINES, ONEPETRO, AND TECHNICAL JOURNALS - PROVIDES JOURNALS AND WEBSITE ACCESS FOR THE SOCIETY'S PUBLICATIONS, WEBSITES, ONLINE CONTENT REPOSITORIES AND TOOLS IN ORDER TO MAINTAIN AND STIMULATE EFFECTIVE KNOWLEDGE CAPTURE, DISSEMINATION AND ARCHIVING OF SPE'S CONTENT FOR ITS MEMBERS, AND THE PUBLIC. AVENUES OF DELIVERING THE TECHNICAL CONTENT INCLUDE SPE RESEARCH PORTALS (ONEPETRO AND PETROWIKI), SERIAL PUBLICATIONS SUCH AS THE JOURNAL OF PETROLEUM TECHNOLOGY, PEER-REVIEWED JOURNALS, SPE BOOKS AND SPE'S DEFINITIONS AND GUIDELINES.

4c (Code:) (Expenses \$ 3,091,199 including grants of \$ 614,129) (Revenue \$ 5,122,748)

MEMBER PROGRAMS, INCLUDING U.S. SECTIONS AND STUDENT CHAPTERS - SPE MEMBER PROGRAMS INCLUDE BENEFITS AND ACTIVITIES FOR SPE MEMBERS. SPE DELIVERS TO ITS MEMBERS VARIOUS PROGRAMS THROUGH SECTIONS AND STUDENT CHAPTERS. SPE PROVIDES THE FUNDING FOR THE DISTINGUISHED LECTURER PROGRAM THAT ALLOWS SECTIONS TO INVITE UP TO 2 DISTINGUISHED LECTURERS TO THEIR MEETINGS EACH YEAR. THE DISTINGUISHED LECTURER IS A SPE VOLUNTEER WHO IS A TECHNICAL EXPERT IN HIS/HER GIVEN AREA OF OIL AND GAS. SPE COVERS ALL TRAVEL COSTS RELATED TO THE TRAVEL FOR THE DISTINGUISHED LECTURER TO THE SECTION. SPE PRODUCES PROGRAMS FOR ITS STUDENTS AND YOUNG PROFESSIONAL MEMBERS. ACTIVITIES SUCH AS STUDENT PAPER CONTESTS, PETRO BOWL, VIRTUAL CAREER PATHWAY AND LEADERSHIP ALLIANCE PROGRAMS ARE JUST A FEW OF THE PROGRAMS OFFERED TO YOUNG PROFESSIONAL AS WELL AS STUDENT MEMBERS.

(Code:) (Expenses \$ 5,696,984 including grants of \$) (Revenue \$ 6,842,643)

ASSOCIATED STAFF COSTS, MANAGEMENT FEE INCOME, IT INFRASTRUCTURE COSTS AND MISC. REVENUE IN SUPPORT OF THE MAJOR PROGRAMS OF SPE.

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

(Expenses \$ 5,696,984 including grants of \$) (Revenue \$ 6,842,643)

4e Total program service expenses 27,385,828

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?	11f Yes	
12a If "Yes," complete Schedule D, Part XI. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No

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? If "Yes," complete Schedule I, Parts I and III	22 Yes	
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? If "Yes," complete Schedule J	23 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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? If "Yes," complete Schedule L, Part I	25a	No
b 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? If "Yes," complete Schedule L, Part I	25b	No
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?	26	No
27 If "Yes," complete Schedule L, Part I. 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? If "Yes," complete Schedule L, Part III	27	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):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	No
31 If "Yes," complete Schedule M. Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	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?	33	No
34 If "Yes," complete Schedule R, Part I. Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34 Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a Yes	
b 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)? If "Yes," complete Schedule R, Part V, line 2	35b Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No
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? If "Yes," complete Schedule R, Part VI	37	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.	38 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	1a 124	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c Yes	

Part V	Statements Regarding Other IRS Filings and Tax Compliance (continued)						
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	142			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?				2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?				3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>				3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?				4a	Yes	
b	If "Yes," enter the name of the foreign country: <u>BR , C A , E G , M Y , A E , U K</u>						
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts							
5a	(Yes) Did the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .				5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?				5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?				5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?				6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?				6b		
7 Organizations that may receive deductible contributions under section 170(c).							
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?				7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?				7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?				7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year				7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?				7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?				7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?				7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?				8		
9 Sponsoring organizations maintaining donor advised funds.							
a	Did the sponsoring organization make any taxable distributions under section 4966?				9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?				9b		
10 Section 501(c)(7) organizations. Enter:							
a	Initiation fees and capital contributions included on Part VIII, line 12				10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities				10b		
11 Section 501(c)(12) organizations. Enter:							
a	Gross income from members or shareholders				11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)				11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?							
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.				12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.							
a	Is the organization licensed to issue qualified health plans in more than one state?				13a		
Note. See the instructions for additional information the organization must report on Schedule O.							
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans				13b		
c	Enter the amount of reserves on hand				13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?				14a		No
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>				14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?				15		No
16	Is the organization subject to the section 4968 excise tax on net investment income?				16		No
If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?				17		
If "Yes," complete Form 6069.							

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

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

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:

STEVEN BYRNE 222 PALISADES CREEK DR RICHARDSON, TX 75080 (972) 952-9407

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) KAMEL BEN-NACEUR 2022 SPE PRESIDENT (THRU 10/18)	1.00 0.00	X		X				0	0	0
(2) MED KAMAL 2023 SPE PRESIDENT	1.00 0.00	X		X				0	0	0
(3) TERRY PALISCH 2024 SPE PRESIDENT	1.00 0.00	X		X				0	0	0
(4) OLIVIER HOUZE 2025 SPE PRESIDENT	1.00 0.00	X		X				0	0	0
(5) NEIL KAVANAUGH RD - ASIA PACIFIC (THRU 10/18)	1.00 0.00	X						0	0	0
(6) SILVIU LIVESCU TD - DATA SCIENCE & ENG. (THRU 10/18)	1.00 0.00	X						0	0	0
(7) LAURA PRECUPANU RD - EUROPE (THRU 10/18)	1.00 0.00	X						0	0	0
(8) GAIL RAMDATH RD-LATIN AMER. & CARIB. (THRU 10/18)	1.00 0.00	X						0	0	0
(9) DEB RYAN RD - NORTH AMERICA (THRU 10/18)	1.00 0.00	X						0	0	0
(10) IGNATIY VOLNOV RD - RUSSIA & CASPIAN (THRU 10/18)	1.00 0.00	X						0	0	0
(11) RODOLFO CAMACHO VELAZQUEZ TD - DATA SCIENCE & ENGINEERING	1.00 0.00	X						0	0	0
(12) KAREN OLSON TD - COMPLETIONS	1.00 0.00	X						0	0	0
(13) HISHAM ZUBARI RD - MIDDLE EAST & NORTH AFRICA	1.00 0.00	X						0	0	0
(14) SIMEON EBURI LOSOHA RD - NORTH AMERICA	1.00 0.00	X						0	0	0
(15) OGEE EFFIOM RD - AFRICA	1.00 0.00	X						0	0	0
(16) HENRICUS HERWIN RD - ASIA PACIFIC	1.00 0.00	X						0	0	0
(17) ROBERT MARTINEZ RD - NORTH AMERICA	1.00 0.00	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	Former			
(18) MOHAMED AL-MARZOUQI	1.00 0.00	X						0	0	0
RD - MIDDLE EAST & NORTH AFRICA										
(19) ROBIN MACMILLAN	1.00 0.00	X						0	0	0
TD - DRILLING										
(20) SUE STALEY	1.00 0.00	X						0	0	0
TD - HSE & SUSTAINABILITY										
(21) HAMAD AL-MARRI	1.00 0.00	X						0	0	0
TD - PRODUCTION & FACILITIES										
(22) PIERRE D'HUART	1.00 0.00	X						0	0	0
RD - EUROPE										
(23) HAZLI KASSIM	1.00 0.00	X						0	0	0
RD - ASIA PACIFIC										
(24) CARLOS PEDROSO	1.00 0.00	X						0	0	0
RD - LATIN AMERICA & CARIBBEAN										
(25) ALEXEY BORISENKO	1.00 0.00	X						0	0	0
RD - RUSSIA & CASPIAN										
(26) KIM ORACHESKI	1.00 0.00	X						0	0	0
RD - NORTH AMERICA										
(27) SUSHMA BHAN	1.00 0.00	X						0	0	0
TD - DATA SCIENCE & ENG. ANALYTICS										
(28) MARK A RUBIN	38.00 2.00	.....		X				329,921	0	25,105
CEO AND EXECUTIVE VP (7/23)										
(29) SIMON D SEATON	38.00 2.00	.....		X				178,189	0	21,934
CEO AND EXECUTIVE VP										
(30) MICHELLE BOYD	20.00 20.00	.....		X				276,089	0	84,755
CHIEF OPERATING OFFICER										
(31) STEVEN BYRNE	38.00 2.00	.....		X				247,045	0	46,831
CHIEF FINANCIAL OFFICER										
(32) JOHN BODEN	39.00 1.00	.....			X			193,864	0	36,354
VP INFO. & MEMBER SVCS (THRU 9/23)										
(33) LEIGH ANN RUNYAN	35.00 5.00	.....			X			233,626	0	39,203
DIRECTOR - AMERICAS EVENTS										
(34) JANE BOYCE	35.00 5.00	.....			X			204,435	0	34,713
DIRECTOR - MEMBER SERVICES										
(35) KIMBERLY RICHARDSON	40.00 0.00	.....			X			162,105	0	27,700
DIRECTOR - IT										
(36) DANA OTILLIO	40.00 0.00	.....			X			217,998	0	34,883
DIRECTOR - MULTIMEDIA										
(37) JUDY JOHNSTON	39.00 1.00	.....				X		226,460	0	27,480
GENERAL COUNSEL										
(38) PAMELA BOSCHEE	40.00 0.00	.....				X		169,214	0	37,876
SALES										
(39) KIRK COLLIGAN	40.00 0.00	.....				X		186,282	0	42,789
SALES										
(40) HENRY PATRICK TINNE	40.00 0.00	.....				X		209,625	0	18,646
DIRECTOR - IT										
(41) DANNY FOSTER	38.00 2.00	.....				X		167,265	0	19,340
ASSOCIATE DIRECTOR, AMERICAS SALES										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A . . .										
d Total (add lines 1b and 1c)							3,002,118	0	497,609	

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

50

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*

3

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*

4

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?*If "Yes," complete Schedule J for such person*

5

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
MARRIOTT BUSINESS SERVICES PO BOX 402642 ATLANTA, GA 30384	CONFERENCE CENTER AND CATERING	1,454,201
FREEMAN AUDIO VISUAL SOLUTIONS 3801 ADLER DR DALLAS, TX 75211	EXHIBITION AND AV AUDIO EQUIPMENT	1,221,894
SILVERCHAIR 316 EAST MAIN STREET SUITE 300 CHARLOTTESVILLE, VA 22902	ONEPETRO CLOUD PLATFORM	391,230
THE RK CULINARY GROUP 900 E MARKET SAN ANTONIO, TX 78205	CATERING AND FOOD MANAGEMENT	375,590
MARKETO INC 901 MARINERS ISLAND BLVD SUITE 500 SAN MATEO, CA 94404	MARKETING AUTOMATION	280,532
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		31

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	
Amt Similar Amounts		b Membership dues . .		1b	
		c Fundraising events . .		1c	
		d Related organizations		1d 1,086,829	
		e Government grants (contributions)		1e	
		f All other contributions, gifts, grants, and similar amounts not included above		1f 1,359,575	
		g Noncash contributions included in lines 1a - 1f:\$		1g	
		h Total. Add lines 1a-1f		2,446,404	

Program Service Revenue	2a MEETINGS	Business Code				
		561000	18,776,808	18,776,808		
	b MEMBER DUES/ASSESSMENTS	900099	5,122,748	5,122,748		
	c US CHAPTER REVENUE	900099	3,673,996	3,673,996		
	d MANAGEMENT FEES	900099	2,858,360	2,858,360		
	e PUBLICATIONS	541800	2,433,236	2,007,561	425,675	
	f All other program service revenue.		493,300	493,300		
	9 Total. Add lines 2a-2f.	33,358,448				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		798,018		422	797,596		
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties		93,449			93,449		
	6a Gross rents	(i) Real	(ii) Personal					
		6a						
		b Less: rental expenses	6b					
	c Rental income or (loss)	6c						
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		7a	7,172,558					
		b Less: cost or other basis and sales expenses	7b					6,298,955	51,090
	c Gain or (loss)	7c	873,603	-51,090				
	d Net gain or (loss)			822,513			822,513	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
	b Less: direct expenses	8b						
c Net income or (loss) from fundraising events . .								
9a Gross income from gaming activities. See Part IV, line 19	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities . .								
10a Gross sales of inventory, less returns and allowances . .	10a	219,746						
b Less: cost of goods sold	10b	106,328						
c Net income or (loss) from sales of inventory . .			113,418	113,418				

Other	11a MISCELLANEOUS REVENUE	Business Code				
		900099	29,050			29,050
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		29,050			
	12 Total revenue. See instructions		37,661,300	33,046,191	426,097	1,742,608

OtherRevenueMiscAmt

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	614,129	614,129		
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	3,507,019	1,672,434	1,823,245	11,340
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	11,781,755	5,618,506	6,125,153	38,096
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	672,277	320,597	349,506	2,174
9 Other employee benefits	1,382,151	659,123	718,559	4,469
10 Payroll taxes	1,028,909	490,668	534,914	3,327
11 Fees for services (non-employees):				
a Management	1,087,267	518,498	565,253	3,516
b Legal	78,498	37,434	40,810	254
c Accounting	368,636	175,796	191,648	1,192
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	32,477		32,477	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	493,199	235,198	256,406	1,595
12 Advertising and promotion	584,833		584,833	
13 Office expenses	155,606	74,206	80,897	503
14 Information technology	170,900	81,499	88,848	553
15 Royalties				
16 Occupancy	880,046	419,678	457,522	2,846
17 Travel	1,085,589	517,698	564,381	3,510
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,083,667	7,083,667		
20 Interest	843	402	438	3
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	943,511	449,943	490,517	3,051
23 Insurance	95,131	45,366	49,457	308
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 UBIT EXPENSE	14,104		14,104	
b US SECTIONS AND STUDENT	2,938,701	2,683,317	255,384	
c PUBLICATIONS	2,493,926	2,493,926		
d MEMBERSHIP	1,769,645	1,769,645		
e All other expenses	1,628,121	1,424,098	202,678	1,345
25 Total functional expenses. Add lines 1 through 24e	40,890,940	27,385,828	13,427,030	78,082
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 ☐ 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)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing			1		
	2	Savings and temporary cash investments		2,037,446	2	2,607,216	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		6,198,047	4	4,690,201	
	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		566,497	8	0	
	9	Prepaid expenses and deferred charges		3,000,391	9	2,449,204	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	21,883,873			
	b	Less: accumulated depreciation	10b	14,840,597	7,827,724	10c	7,043,276
	11	Investments—publicly traded securities		21,335,701	11	23,067,014	
	12	Investments—other securities. See Part IV, line 11		721,874	12	685,799	
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		10,530,112	15	10,751,499	
16	Total assets: Add lines 1 through 15 (must equal line 33)		52,217,792	16	51,294,209		
Liabilities	17	Accounts payable and accrued expenses		6,108,793	17	4,834,399	
	18	Grants payable			18		
	19	Deferred revenue		9,563,478	19	11,319,242	
	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		653,762	25	717,002	
	26	Total liabilities. Add lines 17 through 25		16,326,033	26	16,870,643	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		33,849,023	27	32,190,834	
	28	Net assets with donor restrictions		2,042,736	28	2,232,732	
	Organizations that do not follow FASB ASC 958, check here ☐ 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		35,891,759	32	34,423,566	
	33	Total liabilities and net assets/fund balances		52,217,792	33	51,294,209	

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	37,661,300
2	Total expenses (must equal Part IX, column (A), line 25)	2	40,890,940
3	Revenue less expenses. Subtract line 2 from line 1	3	-3,229,640
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	35,891,759
5	Net unrealized gains (losses) on investments	5	1,724,929
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	36,518
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	34,423,566

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: ☐ Cash ☒ Accrual ☐ 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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain 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
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Name of the organization SOCIETY OF PETROLEUM ENGINEERS INC	Employer identification number 75-2001539
--	--

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10

☒

An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f

Enter the number of supported organizations
- g

Provide the following information about the supported organization(s).

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

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	340,056	6,413,530	8,641,843	2,198,270	2,446,404	20,040,103
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	39,858,102	12,855,151	18,637,798	29,507,773	33,152,519	134,011,343
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	40,198,158	19,268,681	27,279,641	31,706,043	35,598,923	154,051,446
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	2,193	2,564	2,343	1,865	5,780	14,745
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	8,806,986	735,260	1,168,771	4,100,236	4,097,198	18,908,451
c Add lines 7a and 7b. .	8,809,179	737,824	1,171,114	4,102,101	4,102,978	18,923,196
8 Public support. (Subtract line 7c from line 6.)						135,128,250

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6. . .	40,198,158	19,268,681	27,279,641	31,706,043	35,598,923	154,051,446
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .	1,334,770	902,300	823,057	796,097	891,045	4,747,269
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	1,334,770	902,300	823,057	796,097	891,045	4,747,269
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.	5,353	4,129	14,255	6,053	68,160	97,950
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .	2,305	-6,215	2,919,917	4,702	29,050	2,949,759
13 Total support. (Add lines 9, 10c, 11, and 12.) .	41,540,586	20,168,895	31,036,870	32,512,895	36,587,178	161,846,424
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.	☐					

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	15	83.490 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	81.630 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f))	17	2.930 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	2.820 %
19a 33 1⁄3% support tests–2023. If the organization did not check the box on line 14, and line 15 is more than 33 1⁄3%, and line 17 is not more than 33 1⁄3%, check this box and stop here. The organization qualifies as a publicly supported organization	☒	
b 33 1⁄3% support tests–2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1⁄3% and line 18 is not more than 33 1⁄3%, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	☐	

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990) .</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a	☐ The organization satisfied the Activities Test. Complete line 2 below.			
b	☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)			
2	Activities Test. Answer lines 2a and 2b below.			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>			
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>			

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

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

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

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

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

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

Section C - Distributable Amount

Current Year

- | | | |
|----------|--|----------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 |
| 2 | Enter 85% of line 1 | 2 |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 |
| 4 | Enter greater of line 2 or line 3 | 4 |
| 5 | Income tax imposed in prior year | 5 |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 |

- 7** ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)		
Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by Line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023:		
a	From 2018.		
b	From 2019.		
c	From 2020.		
d	From 2021.		
e	From 2022.		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019.		
b	Excess from 2020.		
c	Excess from 2021.		
d	Excess from 2022.		
e	Excess from 2023.		

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
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Additional Data

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Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
		2023
Name of the organization SOCIETY OF PETROLEUM ENGINEERS INC		Employer identification number 75-2001539

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 SOCIETY OF PETROLEUM ENGINEERS INC	Employer identification number 75-2001539
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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	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization SOCIETY OF PETROLEUM ENGINEERS INC	Employer identification number 75-2001539
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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 SOCIETY OF PETROLEUM ENGINEERS INC	Employer identification number 75-2001539
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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	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

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Name of the organization SOCIETY OF PETROLEUM ENGINEERS INC	Employer identification number 75-2001539
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

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

1	Purpose(s) of conservation easements held by the organization (check all that apply). ☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____	
4	Number of states where property subject to conservation easement is located ▶ _____	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____	
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____	
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements.

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
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

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

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

4

Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,085,675		1,085,675
b Buildings		10,243,012	5,294,199	4,948,813
c Leasehold improvements		58,530		58,530
d Equipment				
e Other		10,496,656	9,546,398	950,258
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				7,043,276

Schedule D (Form 990) 2022

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)INTEREST IN NET ASSETS OF RELATED FOUNDATION	9,909,738
(2)INVESTMENTS IN SUBSIDIARIES	128,337
(3)ROU ASSET - LEASE	713,424
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	10,751,499

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	
OPERATING LEASE	702,419
FINANCING LEASE	14,583
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	717,002
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
PART X, LINE 2:	THE COMPANY IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501 (C)(3) OF THE INTERNAL REVENUE CODE AS A PUBLIC CHARITY. HOWEVER, THE COMPANY IS SUBJECT TO INCOME TAXES ON ANY UNRELATED BUSINESS INCOME THAT IS DERIVED FROM ACTIVITIES NOT IN FURTHERANCE OF ITS EXEMPT PURPOSES. THE COMPANY'S UNRELATED BUSINESS INCOME CONSISTS PRINCIPALLY OF ADVERTISING INCOME. THE SUBSIDIARIES ARE ALSO EXEMPT FROM LOCAL TAXES IN THEIR RESPECTIVE COUNTRIES, EXCEPT FOR SPE ASIA PACIFIC (M) SDN BHD WHICH IS SUBJECT TO A 25% CORPORATE INCOME TAX. THE COMPANY'S INCOME TAX EXPENSE FOR THE YEARS ENDED MARCH 31, 2024 AND 2023 IS NOT SIGNIFICANT TO THE FINANCIAL STATEMENTS. MANAGEMENT HAS EVALUATED THE COMPANY'S TAX POSITIONS AND CONCLUDED THAT THE COMPANY HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENT TO COMPLY WITH THE PROVISIONS OF THE FINANCIAL ACCOUNTING STANDARDS BOARD'S (FASB) GUIDANCE ON ACCOUNTING FOR UNCERTAIN INCOME TAXES. WITH FEW EXCEPTIONS, THE ORGANIZATION IS NO LONGER SUBJECT TO U.S. FEDERAL OR STATE AND LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2021.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization
SOCIETY OF PETROLEUM ENGINEERS INC

Employer identification number
75-2001539

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region		(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1)	EAST ASIA AND THE PACIFIC	1	39	PROGRAM SERVICES	MEETINGS AND TRAINING COURSES	1,009,698
(2)	EAST ASIA AND THE PACIFIC	0	0	INVESTMENT		2,955,882
(3)	MIDDLE EAST AND NORTH AFRICA	0	0	INVESTMENT		8,310,424
(4)	EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENT		8,802,566
(5)	NORTH AMERICA	0	0	INVESTMENT		869,001
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Sub-total	1	39			21,947,571
b	Total from continuation sheets to Part I	0	0			0
c	Totals (add lines 3a and 3b)	1	39			21,947,571

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

3 Enter total number of other organizations or entities

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

Part III can be duplicated if additional space is needed.

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

Part IV Foreign Forms

- 1

Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐ Yes

☒ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☒ Yes

☐ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).*

☒ Yes

☐ No

Part V

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

[illegible]

Additional Data

Software ID:

Software Version:

Schedule I
(Form 990)

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Department of the
Treasury
Internal Revenue Service

Name of the organization
SOCIETY OF PETROLEUM ENGINEERS INC

Employer identification number
75-2001539

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)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) US SECTION SCHOLARSHIPS	290	614,129			
(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:	SCHOLARSHIPS ARE PROVIDED TO RECIPIENTS BASED UPON STATED QUALIFICATIONS AND ARE MONITORED THROUGH REQUIRED SUBMISSION OF GRADE AND PROOF OF ENROLLMENT. SPE'S MEMBER PROGRAMS GROUPS MONITORS THE SCHOLARSHIP AWARD WINNER'S GRADES TO ENSURE THAT THE RECIPIENT STILL QUALIFIES FOR THE SCHOLARSHIPS BASED ON GRADES AND DEGREE PROGRAM. IF THE RECIPIENT FAILS TO MEET THE GRADE REQUIREMENT AND/OR LEAVES THE FIELD OF STUDY, THE RECIPIENT IS NO LONGER AVAILABLE FOR FUTURE SCHOLARSHIPS. THIS INFORMATION IS REQUESTED ANNUALLY FOR THOSE RECIPIENTS THAT HAVE A MULTIPLE YEAR SCHOLARSHIP. SCHOLARSHIP RECIPIENTS ARE AWARDED BY VARIOUS SPE SCHOLARSHIP COMMITTEES.

Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization

SOCIETY OF PETROLEUM ENGINEERS INC

Employer identification number

75-2001539

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
☒	First-class or charter travel	☐	Housing allowance or residence for personal use
☐	Travel for companions	☐	Payments for business use of personal residence
☐	Tax idemnification and gross-up payments	☐	Health or social club dues or initiation fees
☐	Discretionary spending account	☐	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	Yes	
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?	Yes	
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.		
☒	Compensation committee	☐	Written employment contract
☐	Independent compensation consultant	☒	Compensation survey or study
☐	Form 990 of other organizations	☒	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?		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?		No
	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?		No
b	Any related organization?		No
	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?		No
b	Any related organization?		No
	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.		No
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.		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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 MICHELLE BOYD CHIEF OPERATING OFFICER	(i)	276,089	0	0	33,165	51,590	360,844	0
	(ii)	0	0	0	0	0	0	0
2 MARK A RUBIN CEO AND EXECUTIVE VP (7/23)	(i)	309,692	20,000	229	8,767	16,338	355,026	0
	(ii)	0	0	0	0	0	0	0
3 STEVEN BYRNE CHIEF FINANCIAL OFFICER	(i)	246,649	0	396	17,045	29,786	293,876	0
	(ii)	0	0	0	0	0	0	0
4 LEIGH ANN RUNYAN DIRECTOR - AMERICAS EVENTS	(i)	233,368	0	258	15,948	23,255	272,829	0
	(ii)	0	0	0	0	0	0	0
5 JUDY JOHNSTON GENERAL COUNSEL	(i)	225,698	0	762	15,103	12,377	253,940	0
	(ii)	0	0	0	0	0	0	0
6 DANA OTILLIO DIRECTOR - MULTIMEDIA	(i)	217,908	0	90	14,756	20,127	252,881	0
	(ii)	0	0	0	0	0	0	0
7 JANE BOYCE DIRECTOR - MEMBER SERVICES	(i)	203,199	0	1,236	13,799	20,914	239,148	0
	(ii)	0	0	0	0	0	0	0
8 JOHN BODEN VP INFO. & MEMBER SVCS (THRU 9/23)	(i)	193,666	0	198	8,884	27,470	230,218	0
	(ii)	0	0	0	0	0	0	0
9 KIRK COLLIGAN SALES	(i)	186,234	0	48	12,687	30,102	229,071	0
	(ii)	0	0	0	0	0	0	0
10 HENRY PATRICK TINNE DIRECTOR - IT	(i)	159,569	50,000	56	8,101	10,545	228,271	0
	(ii)	0	0	0	0	0	0	0
11 PAMELA BOSCHEE SALES	(i)	168,452	0	762	11,601	26,275	207,090	0
	(ii)	0	0	0	0	0	0	0
12 SIMON D SEATON CEO AND EXECUTIVE VP	(i)	178,080	0	109	8,935	12,999	200,123	0
	(ii)	0	0	0	0	0	0	0
13 KIMBERLY RICHARDSON DIRECTOR - IT	(i)	161,847	0	258	11,134	16,566	189,805	0
	(ii)	0	0	0	0	0	0	0
14 DANNY FOSTER ASSOCIATE DIRECTOR, AMERICAS SALES	(i)	167,189	0	76	9,646	9,694	186,605	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 1A	THERE IS NO CHARTER TRAVEL. DIRECTORS ARE ALLOWED TO FLY BUSINESS CLASS OR FIRST CLASS FOR FLIGHTS THAT EXCEED 8 HOURS. SENIOR MANAGERS CAN FLY FIRST OR BUSINESS CLASS IF THE FLIGHT IS OVER 8 HOURS. THIS IS NOT TREATED AS TAXABLE INCOME TO THE INDIVIDUAL.
PART I, LINE 4B	THE ORGANIZATION PROVIDES A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN FOR CERTAIN EXECUTIVES. THE FOLLOWING INDIVIDUAL(S) PARTICIPATE IN THE PLAN: - MARK A. RUBIN

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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 SOCIETY OF PETROLEUM ENGINEERS INC				Employer identification number 75-2001539	
Return Reference		Explanation			
FORM 990, PART VI, SECTION A, LINE 6		THE ORGANIZATION IS ORGANIZED AS A NONPROFIT WITH MEMBERS WHO, PURSUANT TO THE ORGANIZATION'S GOVERNING DOCUMENTS, HAVE THE RIGHT TO PARTICIPATE IN THE ORGANIZATION'S GOVERNANCE. THE MEMBER RIGHTS INCLUDE: 1) TO BE REPRESENTED IN AND TO PARTICIPATE IN, THE WORK OF THE SOCIETY WITH THE RIGHT TO VOTE; 2) TO STAND FOR ELECTION, AND TO NOMINATE CANDIDATES FOR ALL OFFICIAL BODIES OF THE SOCIETY; 3) TO SUBMIT PROPOSALS TO THE SOCIETY AND TO OTHER BODIES OF THE SOCIETY; AND 4) TO ASSEMBLE IN SECTIONS OR CHAPTERS FOR THE ENJOYMENT OF THE INDIVIDUAL MEMBERS.			
FORM 990, PART VI, SECTION A, LINE 7A		SEE NARRATIVE FOR FORM 990, PART VI, LINE 6.			
FORM 990, PART VI, SECTION A, LINE 7B		THE TEXAS BUSINESS ORGANIZATION CODE (TBOC) REQUIRES A TEXAS CORPORATION TO GO OUT TO MEMBERSHIP VOTE FOR CERTAIN APPROVED FUNDAMENTAL ACTIONS. SEC. 22.164. VOTE REQUIRED TO APPROVE FUNDAMENTAL ACTION. (A) IN THIS SECTION, "FUNDAMENTAL ACTION" MEANS: (1) AN AMENDMENT OF A CERTIFICATE OF FORMATION, INCLUDING AN AMENDMENT REQUIRED FOR THE CANCELLATION OF AN EVENT REQUIRING WINDING UP IN ACCORDANCE WITH SECTION 11.152(B); (2) A VOLUNTARY WINDING UP UNDER CHAPTER 11; (3) A REVOCATION OF A VOLUNTARY DECISION TO WIND UP UNDER SECTION 11.151; (4) A CANCELLATION OF AN EVENT REQUIRING WINDING UP UNDER SECTION 11.152(A); (5) A REINSTATEMENT UNDER SECTION 11.202; (6) A DISTRIBUTION PLAN UNDER SECTION 22.305; (7) A PLAN OF MERGER UNDER SUBCHAPTER F; (8) A SALE OF ALL OR SUBSTANTIALLY ALL OF THE ASSETS OF A CORPORATION UNDER SUBCHAPTER F; (9) A PLAN OF CONVERSION UNDER SUBCHAPTER F; OR (10) A PLAN OF EXCHANGE UNDER SUBCHAPTER F. (B) EXCEPT AS OTHERWISE PROVIDED BY SUBSECTION (C) OR (D) OR THE CERTIFICATE OF FORMATION IN ACCORDANCE WITH SECTION 22.162, THE VOTE REQUIRED FOR APPROVAL OF A FUNDAMENTAL ACTION IS: (1) AT LEAST TWO-THIRDS OF THE VOTES THAT MEMBERS PRESENT IN PERSON OR BY PROXY ARE ENTITLED TO CAST AT THE MEETING AT WHICH THE ACTION IS SUBMITTED FOR A VOTE, IF THE CORPORATION HAS MEMBERS WITH VOTING RIGHTS; (2) AT LEAST TWO-THIRDS OF THE VOTES OF MEMBERS PRESENT AT THE MEETING AT WHICH THE ACTION IS SUBMITTED FOR A VOTE, IF THE MANAGEMENT OF THE AFFAIRS OF THE CORPORATION IS VESTED IN THE CORPORATION'S MEMBERS UNDER SECTION 22.202; OR (3) THE AFFIRMATIVE VOTE OF THE MAJORITY OF THE DIRECTORS IN OFFICE, IF THE CORPORATION HAS NO MEMBERS OR HAS NO MEMBERS WITH VOTING RIGHTS. (C) IF ANY CLASS OF MEMBERS IS ENTITLED TO VOTE ON THE FUNDAMENTAL ACTION AS A CLASS BY THE TERMS OF THE CERTIFICATE OF FORMATION OR THE BYLAWS, THE VOTE REQUIRED FOR THE APPROVAL OF THE FUNDAMENTAL ACTION IS THE VOTE REQUIRED BY SUBSECTION (B)(1) AND AT LEAST TWO-THIRDS OF THE VOTES THAT THE MEMBERS OF EACH CLASS IN PERSON OR BY PROXY ARE ENTITLED TO CAST AT THE MEETING AT WHICH THE ACTION IS SUBMITTED FOR A VOTE. (D) IF THE CORPORATION HAS NO MEMBERS OR HAS NO MEMBERS WITH VOTING RIGHTS AND THE CORPORATION DOES NOT HOLD ANY ASSETS AND HAS NOT SOLICITED ANY ASSETS OR OTHERWISE ENGAGED IN ACTIVITIES, THE VOTE REQUIRED FOR APPROVAL OF A FUNDAMENTAL ACTION CONSISTING OF AN AMENDMENT TO THE CERTIFICATE OF FORMATION TO CANCEL AN EVENT REQUIRING WINDING UP OR ANY OF THE ACTIONS DESCRIBED BY SUBSECTIONS (A)(2) THROUGH (A)(6) IS THE AFFIRMATIVE VOTE OF A MAJORITY OF THE ORGANIZERS OR A MAJORITY OF THE DIRECTORS IN OFFICE.			
FORM 990, PART VI, SECTION B, LINE 11B		THE ORGANIZATION'S FORM 990 UNDERGOES A NUMBER OF INTERNAL AND EXTERNAL REVIEWS BEFORE IT IS FILED WITH THE IRS; THE RETURN IS PREPARED BY THE ORGANIZATION'S PUBLIC ACCOUNTING FIRM, RSM US LLP, AND IS REVIEWED BY THE ORGANIZATION'S CFO. THE SPE AUDIT COMMITTEE REVIEWS THE FORM 990 PRIOR TO FILING WITH THE IRS. THE BOARD IS PROVIDED A COPY OF THE FINAL FORM 990 VIA POSTING TO THE BOARD WEBPORTAL.			
FORM 990, PART VI, SECTION B, LINE 12C		THE ORGANIZATION REGULARLY AND CONSISTENTLY ENFORCES COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY VIA ITS INTERNAL AUDIT PROCESSES. THE INTERNAL AUDIT DEPARTMENT MONITORS THE CONTRACTING AND DISBURSEMENT PROCESS TO ENSURE THAT NO CONTRACTS ARE ISSUED, OR PAYMENTS MADE, TO PERSONS OR ENTITIES THAT WOULD HAVE A CONFLICT OF INTEREST. SPE HAS A POLICY PROHIBITING CONFLICTS OF INTEREST. BOARD MEMBERS AND DIRECTORS OF THE ORGANIZATION ARE AWARE OF THE POLICY AND HAVE AGREED TO ABIDE BY IT. SPE REPORTS QUARTERLY TO THE SPE AUDIT COMMITTEE ANY PRE-APPROVAL OF POTENTIAL CONFLICT OF INTEREST ACTIVITY.			
FORM 990, PART VI, SECTION B, LINE 15		THE SPE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS, ALL OF WHOM ARE INDEPENDENT, ANNUALLY REVIEW AND APPROVE ALL SALARY INCREASES FOR EXECUTIVE DIRECTOR AND STAFF DIRECTORS BASED ON SURVEY DATA. THE RESULTS OF THE DELIBERATIONS ARE DOCUMENTED CONTEMPORANEOUSLY BY THE COMMITTEE.			
FORM 990, PART VI, SECTION C, LINE 19		GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES, AND FINANCIAL STATEMENTS ARE NOT REQUIRED DISCLOSURES PURSUANT TO INTERNAL REVENUE CODE (IRC) SECTION 6104. THESE DOCUMENTS ARE NOT AVAILABLE TO THE PUBLIC AT THIS TIME.			
FORM 990, PART XI, LINE 9:		CHANGE IN NET ASSETS OF RELATED FOUNDATION 157,679. CHANGE IN NET ASSETS OF US CHAPTERS/SECTIONS -121,166. FOREIGN CURRENCY TRANSLATION GAIN 5.			
FORM 990, PART XII, LINE 2C:		THE OVERSIGHT AND SELECTION PROCESS HAS NOT CHANGED FROM THE PRIOR TAX YEAR.			

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SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization
SOCIETY OF PETROLEUM ENGINEERS INC

Employer identification number

75-2001539

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)SPE EUROPE LTD FOURTH FLOOR WEST AMERICA HOUSE 2 LONDON EC3N2LU UK	EUROPE REGIONAL OFFICE OF SPE	UK	501(C)(3)	LINE 10	SOCIETY OF PETROLEUM ENGINEERS INC	Yes	
(2)SPE MIDDLE EAST DMCC 31ST FLOOR FORTUNE TOWER JLT DUBAI AE	MIDDLE EAST, NORTH AFRICA, SOUTH ASIA REGIONAL OFFICE OF SPE	AE	501(C)(3)	LINE 10	SOCIETY OF PETROLEUM ENGINEERS INC	Yes	
(3)SPE CANADA WORKHAUS CORE 606 4TH ST SW CALGARY, ALBERTA T2P 1T1 CA	CANADA REGIONAL OFFICE OF SPE	CA	501(C)(3)	LINE 10	SOCIETY OF PETROLEUM ENGINEERS INC	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) Dispropportionate 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
(1) SPE ASIA PACIFIC (M) SDN BHD LEVEL 35 GARDENS SOUTH TOWER KUALA LUMPUR MY	MALAYSIA REGIONAL OFFICE OF SPE	MY	SOCIETY OF PETROLEUM ENGINEERS INC	C	2,716,592	3,185,885	100.000 %		No
(2) SPE BRASIL EVENTOS LTDA RUA TEIXEIRA DE FREITAS 31 RIO DE JANEIRO, CEP 20021-902 BR	EVENTS AND CONFERENCES	BR	SOCIETY OF PETROLEUM ENGINEERS INC	C		913,093	99.000 %		No
(3) SPE TRADING LTD 4TH FL WEST AMERICA HOUSE 2 AMERI LONDON EC3N 2LU UK	OIL & GAS EVENT ORGANIZING	UK	SPE EUROPE LTD	C	3,132,285	4,423,969	100.000 %		No
(4) SPE VENTURES LTD 4TH FL WEST AMERICA HOUSE 2 AMERI LONDON EC3N 2LU UK	OIL & GAS EVENT ORGANIZING	UK	SPE EUROPE LTD	C		34,429	100.000 %		No
(5) E&P EVENTS LLP GATEWAY HOURS 28 THE QUADRANT RICHMOND, SURREY TW9 1DN UK	OIL & GAS EVENT ORGANIZING	UK	SPE TRADING LTD	C			50.000 %		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)

1a

No

1b

No

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

No

1n

No

1o

No

1p

Yes

1q

Yes

1r

No

1s

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.
- | (a)
Name of related organization | (b)
Transaction
type (a-s) | (c)
Amount involved | (d)
Method of determining amount involved |
|-------------------------------------|----------------------------------|------------------------|--|
| (1)SPE EUROPE LTD | Q | 161,755 | FMV |
| (2)SPE EUROPE LTD | P | 1,054,120 | FMV |
| (3)SPE CANADA | Q | 132,011 | FMV |
| (4)SPE CANADA | P | 468,111 | FMV |
| (5)SPE ASIA PACIFIC (M) SDN BHD | Q | 102,652 | FMV |
| (6)SPE ASIA PACIFIC (M) SDN BHD | P | 624,525 | FMV |
| (7)SPE MIDDLE EAST DMCC | P | 586,140 | FMV |
| (8)SPE MIDDLE EAST DMCC | Q | 415,745 | FMV |
| (9)SPE MIDDLE EAST DMCC | C | 1,086,829 | FMV |
- Schedule R (Form 990) 2023

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

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

Return Reference	Explanation
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