

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2024

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

Department of the Treasury

Internal Revenue Service

For the 2024 calendar year, or tax year beginning 03-01-2024, and ending 02-28-2025

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

C Name of organization: National Propane Gas Association. Doing business as: . . . . . Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 1150 Connecticut Avenue NW 1200 . . . . . City or town, state or province, country, and ZIP or foreign postal code: Washington, DC 20036

D Employer identification number: 36-2087363. E Telephone number: (202) 466-7200. G Gross receipts \$ 11,241,500

F Name and address of principal officer: Stephen T Kaminski, 1150 Connecticut Avenue NW 1200, Washington, DC 20036

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

I Tax-exempt status: 501(c)(6) (insert no.)

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

K Form of organization: Corporation

L Year of formation: 1938. M State of legal domicile: NJ

Part I Summary

Table with 3 main sections: 1. Briefly describe the organization's mission. 2. Check this box if the organization discontinued its operations. 3-7a: Governance and financial metrics. 8-12: Revenue (Prior Year vs Current Year). 13-19: Expenses (Prior Year vs Current Year). 20-22: Net Assets or Fund Balances (Beginning of Current Year vs End of Year).

Part II Signature Block

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

Sign Here: Signature of officer Brian Dunlap, Vice President and CFO. Date: 2025-12-11. Paid Preparer Use Only: Rogers & Company PLLC, 8300 Boone Boulevard Suite 600, Vienna, VA 22182.

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

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

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . .

Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . .

Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

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

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

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

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

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

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

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

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

**4e** Total program service expenses

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

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

Table with 17 main rows and multiple sub-rows (a-e). Columns include question text, sub-row identifier (e.g., 2a, 2b), and response area (Yes/No/blank). Questions cover topics like employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body... 8b Each committee... 9 Is there any officer, director, trustee...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe on Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: Brian Dunlap VP and CFO 1150 Connecticut Avenue NW 1200 Washington, DC 20036 (202) 466-7200

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

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

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

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

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

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

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

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) Thomas Van Buren Chair	15.00	X		X				0	0	0
(2) Michael Hopsicker Chair-Elect	10.00	X		X				0	0	0
(3) DD Alexander Vice Chair	5.00	X		X				0	0	0
(4) Trent Hampton Treasurer	5.00	X		X				0	0	0
(5) Jeffrey Stewart Immediate Past Chair	5.00	X		X				0	0	0
(6) Kim Godlewski Chair Conventions and Director Distributor	2.00	X						0	0	0
(7) Randy Thompson Chair Distinguished Service Award & Emeritus Direc	1.00	X						0	0	0
(8) Robert Barry Chair Audit & Emeritus Director	1.00	X						0	0	0
(9) Erich Wolf Chair Technology, Standards & Safety / Vice Chair	1.00	X						0	0	0
(10) Christina Armentano Co-Chair Member Services	2.00	X						0	0	0
(11) Heather Granzin Chair Propane Supply & Logistics	1.00	X						0	0	0
(12) Andrew Vogl Chair PropanePAC Committee	1.00	X						0	0	0
(13) Warren Patterson Chair Renewable Fuels	1.00	X						0	0	0
(14) David Humphreys Jr District 1 Director	1.00	X						0	0	0
(15) Gerry Goody District 2 Director	1.00	X						0	0	0
(16) Stephanie Hennen District 3 Director	1.00	X						0	0	0
(17) Eric Payne District 4 Director	1.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee:	Officer	Highest compensated employee			
(18) Thomas Jaenicke District 5 Director and Chair Services	2.00	X				0	0	
(19) Daniel Dixon District 6 Director	1.00	X				0	0	
(20) Frank Taylor District 7 Director	1.00	X				0	0	
(21) Thomas Manson District 8 Director	2.00	X				0	0	
(22) Mark DePlan Alabama Director	1.00	X				0	0	
(23) Brad Lancaster Alaska Director	1.00	X				0	0	
(24) Lisa Gerwitz Arizona Director	1.00	X				0	0	
(25) Mark Porth Arkansas Director	1.00	X				0	0	
(26) Alex Gallard California Director	1.00	X				0	0	
(27) Kevin Bennett Colorado Director	1.00	X				0	0	
(28) Jeff Stanton Connecticut Director	1.00	X				0	0	
(29) Michael Briggs Delaware Director	1.00	X				0	0	
(30) Randy Sams Florida Director	1.00	X				0	0	
(31) Dan Richardson Georgia Director	1.00	X				0	0	
(32) Zoe Williams Hawaii Director	1.00	X				0	0	
(33) Tom Daniels Idaho Director	1.00	X				0	0	
(34) Tonya Crow Illinois Director	1.00	X				0	0	
(35) Mike Hayden Indiana Director	1.00	X				0	0	
(36) Terry Davis Iowa Director	1.00	X				0	0	
(37) John Pankratz Kansas Director	1.00	X				0	0	
(38) Shane Fortner Kentucky Director	1.00	X				0	0	
(39) Kenny Lucero Louisiana Director	1.00	X				0	0	
(40) Peter Jacobucci Maine Director	1.00	X				0	0	
(41) Nash McMahan Maryland Director	1.00	X				0	0	
(42) Stephan Chase Massachusetts Director	1.00	X				0	0	
(43) David Long Michigan Director	1.00	X				0	0	
(44) Jim Jung Minnesota Director	1.00	X				0	0	
(45) Mart Windham Mississippi Director	1.00	X				0	0	
(46) Brian Brooks Missouri Director & Chair Marketers	1.00	X				0	0	
(47) Jason Nasby Montana Director	1.00	X				0	0	
(48) Neal Kanel Nebraska Director	1.00	X				0	0	
(49) Phil Comstock Nevada Director	1.00	X				0	0	
(50) Ryan Jackson New Hampshire Director	1.00	X				0	0	
(51) Bruce Bolt New Jersey Director	1.00	X				0	0	
(52) Nathan Nicholson New Mexico Director	1.00	X				0	0	
(53) Rick Cummings New York Director & Chair Governmental Affairs	1.00	X				0	0	
(54) Amy Dean North Carolina Director	1.00	X				0	0	
(55) Jason Behm North Dakota Director	1.00	X				0	0	
(56) Frank Edwards Ohio Director	1.00	X				0	0	
(57) Lucas Mallicoate Oklahoma Director	1.00	X				0	0	
(58) Ryan Buller Oregon Director	1.00	X				0	0	
(59) Kara Tucker Pennsylvania Director	1.00	X				0	0	
(60) James Blake Rhode Island Director	1.00	X				0	0	
(61) James Watson South Carolina Director	1.00	X				0	0	
(62) Bob Wallace Tennessee Director	1.00	X				0	0	
(63) Mark Garrison Texas Director	1.00	X				0	0	
(64) Amanda Gage Utah Director	1.00	X				0	0	
(65) Judy Taranovich Vermont Director & Co-Chair Membership	1.00	X				0	0	
(66) Trey Whitson Virginia Director	1.00	X				0	0	
(67) Marci Ballard Washington Director	1.00	X				0	0	
(68) Heather Haldean West Virginia Director	1.00	X				0	0	
(69) Chad Kroening Wisconsin Director	2.00	X				0	0	
(70) Phillip Scheel Wyoming Director	1.00	X				0	0	
(71) Tommy Manion Canada Director	1.00	X				0	0	
(72) Luis Echarri Mexico Director	1.00	X				0	0	
(73) Lauren Clark Chair, Director Distributor	1.00	X				0	0	
(74) Ray Kazakewich Director Distributor	1.00	X				0	0	
(75) Mike Rutherford Director Distributor	1.00	X				0	0	
(76) David Lowe Chair Individual/Employee	1.00	X				0	0	
(77) John Corallo Chair International	1.00	X				0	0	
(78) Robert Kenney Chair Manufacturer	2.00	X				0	0	
(79) Claudia Bonucchi Director Manufacturer	1.00	X				0	0	
(80) Lance Dalton Director Manufacturer	1.00	X				0	0	
(81) Rick LaDue Director Manufacturer	1.00	X				0	0	
(82) Rita Peclunas Director Manufacturer	1.00	X				0	0	
(83) David Schmidt Director Manufacturer	1.00	X				0	0	
(84) J Sells Director Manufacturer	1.00	X				0	0	
(85) Dylan Sumner Director Manufacturer	1.00	X				0	0	
(86) Milt Swenson Director Manufacturer	1.00	X				0	0	
(87) Bob Torbin Director Manufacturer	1.00	X				0	0	
(88) Mike Verne Director Manufacturer	1.00	X				0	0	
(89) Jared Wallace Director Manufacturer	1.00	X				0	0	
(90) Leslie Woodward Director Manufacturer	1.00	X				0	0	
(91) Jim Zuck Director Manufacturer	1.00	X				0	0	
(92) Thomas Krupa Chair Producer & Wholesale	2.00	X				0	0	
(93) Frank Long Vice Chair Producer & Whol	1.00	X				0	0	
(94) Elliott Anise-Hicks Director Producer & Wholes	1.00	X				0	0	
(95) Connor Alexander Director Producer & Wholes	1.00	X				0	0	
(96) Ryan DiGiuseppe Director Producer & Wholes	1.00	X				0	0	
(97) Travis Dunham Director Producer & Wholes	1.00	X				0	0	
(98) Joe Natale Director Producer & Wholes	1.00	X				0	0	
(99) Aaron Reece Director Producer & Wholes	1.00	X				0	0	
(100) Ryan Roper Director Producer & Wholes	1.00	X				0	0	
(101) Angela Branchi Chair Transportation & Sto	1.00	X				0	0	
(102) Freddie Ridler Director Services	1.00	X				0	0	
(103) Danny Silverman Director Services	1.00	X				0	0	
(104) Michelle Wilson Director Services	1.00	X				0	0	
(105) Mark Zimora Director Services	1.00	X				0	0	
(106) Brian Atwood Directors At Large	1.00	X				0	0	
(107) Nancy Coop Directors At Large	1.00	X				0	0	
(108) Matt Dantinne Directors At Large	1.00	X				0	0	
(109) James Devens Directors At Large	1.00	X				0	0	
(110) Alan Dorr Directors At Large	1.00	X				0	0	
(111) Ray Galan Directors At Large, Vice Chair Mktg.	1.00	X				0	0	
(112) Brad Gandy Directors At Large	1.00	X				0	0	
(113) Thomas Knauff Directors At Large	2.00	X				0	0	
(114) Bruce Leonard Directors At Large	1.00	X				0	0	
(115) Tyler Misel Directors At Large	2.00	X				0	0	
(116) Paige O'Dell Directors At Large	1.00	X				0	0	
(117) Jim Reddington Directors At Large	1.00	X				0	0	
(118) Drew Slater Directors At Large	2.00	X				0	0	
(119) Chuck Strawn Directors At Large	1.00	X				0	0	
(120) Nicole Sullivan Directors At Large	2.00	X				0	0	
(121) Richard Tarantin Directors At Large	1.00	X				0	0	
(122) Steve Wambold Directors At Large	2.00	X				0	0	
(123) Tamria Zertuche Directors At Large	2.00	X				0	0	
(124) Lisa Zuppas Directors At Large	1.00	X				0	0	
(125) Malcolm Barrett Emeritus Directors	1.00	X				0	0	
(126) James Bertelsmeyer Emeritus Directors	1.00	X				0	0	
(127) Michelle Bimson Maggi Emeritus Directors	1.00	X				0	0	
(128) Jerry Brick Emeritus Directors	1.00	X				0	0	
(129) Eugene Bissell Emeritus Directors	1.00	X				0	0	
(130) Bill Byrne Emeritus Directors	1.00	X				0	0	
(131) Joe Cordill Emeritus Directors	1.00	X				0	0	
(132) J Nutie Dowdle Emeritus Directors	1.00	X				0	0	
(133) Chris Earhart Emeritus Directors	1.00	X				0	0	
(134) Gary France Emeritus Directors	1.00	X				0	0	
(135) Denis Gagne Emeritus Directors	1.00	X				0	0	
(136) Michael Gorham Emeritus Directors	1.00	X				0	0	
(137) Carl Hughes Emeritus Directors	1.00	X				0	0	
(138) Bill Jellison Emeritus Directors	1.00	X				0	0	
(139) Robert Mattocks Emeritus Directors	1.00	X				0	0	
(140) Robert Mauch Emeritus Directors	1.00	X				0	0	
(141) Daryl McClendon Emeritus Directors	1.00	X				0	0	
(142) Keith McMahan Emeritus Directors	1.00	X				0	0	
(143) Gerry Misel Emeritus Directors	1.00	X				0	0	
(144) Raymond Murray III Emeritus Directors	1.00	X				0	0	
(145) Roland Penta Emeritus Directors	1.00	X				0	0	
(146) Randy Rutherford Emeritus Directors	1.00	X				0	0	
(147) Glenn Sabers Emeritus Directors	1.00	X				0	0	
(148) J Charles Sawyer Emeritus Directors	1.00	X				0	0	
(149) James Senty Emeritus Directors	1.00	X				0	0	
(150) Stuart Weldie Emeritus Directors	1.00	X				0	0	
(151) Stephen Kaminski President & CEO	40.00			X		704,866	81,514	
(152) Brian Dunlap Assistant Treasurer & CFO	40.00			X		219,490	80,805	
(153) Benjamin Nussdorf Corporate Secretary/General Counsel	40.00			X		266,388	13,517	
(154) Michael Baker VP Federal Legislative Affairs	40.00			X		242,326	55,879	
(155) Bruce Swiecicki Chief Technical Officer	40.00			X		185,715	60,901	
(156) Sarah McLallen VP Communications	40.00			X		178,884	41,909	
(157) Katherine Gaziano Dir, Regulatory Affairs & Assoc. General Counsel	40.00			X		155,221	19,934	
(158) Kristy White Sr. Dir. of Conventions & Meetings	40.00			X		132,350	28,452	
<b>1b Sub-Total</b>								
<b>c Total from continuation sheets to Part VII, Section A</b>								
<b>d Total (add lines 1b and 1c)</b>					2,085,240	0	382,911	
<b>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</b>					15			
<b>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</b>						Yes	No	
<b>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</b>						Yes	No	
<b>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</b>						Yes	No	

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
The Smith Free Group 1401 K Street NW Suite 1200 Washington, DC 20005	Lobbying	120,000

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

**Part VIII Statement of Revenue**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other				
<b>1a</b> Federated campaigns . . . . .		<b>1a</b>		
<b>b</b> Membership dues . . . . .		<b>1b</b>		
<b>c</b> Fundraising events . . . . .		<b>1c</b>		
<b>d</b> Related organizations		<b>1d</b>		
<b>e</b> Government grants (contributions)		<b>1e</b>		
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above		<b>1f</b>	101,483	
<b>g</b> Noncash contributions included in lines 1a - 1f:\$		<b>1g</b>		
<b>h Total.</b> Add lines 1a-1f . . . . .				101,483

Program Service Revenue		Business Code				
<b>2a</b> Membership Dues		900099	4,014,875	4,014,875		
<b>b</b> Conventions and Meetings		900099	1,737,444	644,393		1,093,051
<b>c</b> PERC Docket Revenue		900099	1,001,667	1,001,667		
<b>d</b> Meeting Sponsorships		900099	458,550			458,550
<b>e</b> Business Councils Assessments		900099	181,925	181,925		
<b>f</b> All other program service revenue.			19,709	19,709		
<b>g Total.</b> Add lines 2a-2f. . . . .			7,414,170			

Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		559,165			559,165	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .		300,130			300,130	
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	1,391,980				
		(ii) Other					
	<b>b</b> Less: cost or other basis and sales expenses		1,492,962				
	<b>c</b> Gain or (loss)		-100,982				
	<b>d</b> Net gain or (loss) . . . . .		-100,982			-100,982	
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							

Other Revenue Misc Amt		Business Code				
<b>11a</b> Project MGMT Expense Recovery		900099	898,333	898,333		
<b>b</b> ELDT ACE Revenue		900099	448,047	390,232		57,815
<b>c</b> Advertising Revenue		541800	49,395			49,395
<b>d</b> All other revenue . . . . .			78,797	78,797		
<b>e Total.</b> Add lines 11a-11d . . . . .			1,474,572			
<b>12 Total revenue.</b> See instructions . . . . .			9,748,538	7,229,931	107,210	2,309,914

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	128,985			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	1,366,580			
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	2,727,065			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	182,910			
<b>9</b> Other employee benefits	323,126			
<b>10</b> Payroll taxes	267,778			
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	360,011			
<b>c</b> Accounting	38,404			
<b>d</b> Lobbying	120,000			
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	31,996			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	491,453			
<b>12</b> Advertising and promotion	14,440			
<b>13</b> Office expenses	340,126			
<b>14</b> Information technology	66,597			
<b>15</b> Royalties				
<b>16</b> Occupancy	228,632			
<b>17</b> Travel	364,625			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	916,082			
<b>20</b> Interest	288			
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	23,535			
<b>23</b> Insurance	60,386			
<b>24</b> 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.)				
<b>a</b> NPGA Project Management	898,333			
<b>b</b> Personnel Costs	105,770			
<b>c</b> Printing & Duplication	92,537			
<b>d</b> Sponsorship	31,220			
<b>e</b> All other expenses	17,667			
<b>25</b> Total functional expenses. Add lines 1 through 24e	9,198,546			
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	2,029,700	<b>1</b>	1,070,871
	<b>2</b> Savings and temporary cash investments		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	346,865	<b>4</b>	396,747
	<b>5</b> 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		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	605,775	<b>9</b>	646,405
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 339,728		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 207,187	334,845	<b>10c</b> 132,541
	<b>11</b> Investments—publicly traded securities . . . . .	13,680,144	<b>11</b>	15,334,443
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	357,365	<b>15</b>	477,031
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .	17,354,694	<b>16</b>	18,058,038	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	539,153	<b>17</b>	394,694
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	3,598,548	<b>19</b>	3,309,758
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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	681,246	<b>25</b>	524,572
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	4,818,947	<b>26</b>	4,229,024
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	12,453,592	<b>27</b>	13,740,819
	<b>28</b> Net assets with donor restrictions	82,155	<b>28</b>	88,195
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> Total net assets or fund balances	12,535,747	<b>32</b>	13,829,014
<b>33</b> Total liabilities and net assets/fund balances	17,354,694	<b>33</b>	18,058,038	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	9,748,538
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	9,198,546
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	549,992
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	12,535,747
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	743,275
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	13,829,014

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>b</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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>c</b>	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	
<b>3a</b>	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>b</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**

**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization National Propane Gas Association	<b>Employer identification number</b> 36-2087363
--	---

**Organization type** (check one):

**Filers of:**

**Section:**

- Form 990 or 990-EZ
  - 501(c)( ) (enter number) organization
  - 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
  - 527 political organization
- Form 990-PF
  - 501(c)(3) exempt private foundation
  - 4947(a)(1) nonexempt charitable trust treated as a private foundation
  - 501(c)(3) taxable private foundation

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

**General Rule**

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

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

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

Name of organization  
National Propane Gas Association

**Employer identification number**  
36-2087363

**Part I**

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

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

Name of organization  
National Propane Gas Association

Employer identification number  
36-2087363

**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
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

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

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

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

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

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

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

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

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

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

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

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

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

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

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

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

<b>1</b>	Enter the amount directly expended by the filing organization for section 527 exempt function activities .....		\$ _____
<b>2</b>	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities .....	▶	\$ _____
<b>3</b>	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....		\$ _____
<b>4</b>	Did the filing organization file <b>Form 1120-POL</b> for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>5</b>	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.		

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

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

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

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

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

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

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

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

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

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

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	4,034,425
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
<b>a</b> Current year .....	<b>2a</b>	841,397
<b>b</b> Carryover from last year .....	<b>2b</b>	345,657
<b>c</b> Total .....	<b>2c</b>	1,187,054
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	<b>3</b>	1,169,983
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	17,071
<b>5</b> Taxable amount of lobbying and political expenditures. See Instructions .....	<b>5</b>	

**Part IV Supplemental Information**

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

Return Reference	Explanation

**Additional Data**

**Return to Form**

**Software ID:**  
**Software Version:**

**SCHEDULE D**  
**(Form 990)**

**Supplemental Financial Statements**

OMB No. 1545-0047

**Open to Public Inspection**

(Rev. January 2025)  
Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**Name of the organization**  
National Propane Gas Association

**Employer identification number**

36-2087363

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

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

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

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

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

**Part II Conservation Easements.**

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

**1** Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)     Preservation of an historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  **Yes**  **No**

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  **Yes**  **No**

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

**1a** If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

**b** If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

**(i)** Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

**a** Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

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

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

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance . . . . .	3,197,177	3,152,177	3,089,084	2,946,334	2,946,084
<b>b</b> Contributions . . . . .	135,180	45,000	63,093	142,750	250
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	3,332,357	3,197,177	3,152,177	3,089,084	2,946,334

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶ 100.000 %
  - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No  |
|--|--------|-----|
| <b>(i)</b> Unrelated organizations . . . . .   | 3a(i)  | No  |
| <b>(ii)</b> Related organizations . . . . .  | 3a(ii) | Yes |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | 3b     | Yes |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .		221,594	207,187	14,407
<b>e</b> Other . . . . .		118,134		118,134
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				132,541

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Office lease liability	104,002
Deferred compensation plan obligations	406,681
Equipment lease liability	13,889
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	524,572

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	11,093,386
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	743,275	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	633,569	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 1,376,844
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 9,716,542
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	31,996	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 31,996
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .			<b>5</b> 9,748,538

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	9,363,749
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	197,199	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 197,199
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 9,166,550
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	31,996	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 31,996
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .			<b>5</b> 9,198,546

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Part V, Line 4:	The Memorial Endowment was established to periodically recognize a member of NPGA who has made a significant contribution in the area of public affairs that benefits the propane gas industry. An award is presented in the name of William C. Hill to the recognized member. A contribution is made to a scientific research or educational institution designated by the award winner. The Scholarship Endowment was established to promote funding of endowments, the income from which would be used to grant scholarships for higher education to children of employees of companies engaged in a propane or related business that are members of NPGA and meeting management and general expenses on behalf of NPGA.
Part X, Line 2:	Management evaluated NPGA's tax positions and concluded that NPGA had taken no uncertain tax positions that require adjustment to the consolidated financial statements.
Part XI, Line 2d - Other Adjustments:	NPG Foundation revenue included in consolidated statements 633,569.
Part XII, Line 2d - Other Adjustments:	NPG Foundation expenses included in consolidated statements 197,199.

## **Additional Data**

[\*\*Return to Form\*\*](#)

**Software ID:**

**Software Version:**

**Schedule I  
(Form 990)**  
  
(Rev. January 2025)  
  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

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](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public  
Inspection**

Name of the organization  
National Propane Gas Association

**Employer identification number**  
36-2087363

**Part I General Information on Grants and Assistance**

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Propane Gas Association of New England PO Box 1071 Epsom, NH 032341071	22-3048763	501(c)(6)	50,000	0			Advocacy and outreach grant to minimize the negative effects of a a Clean Heat Standard (CHS), a potential cap-and-invest program, or other greenhouse gas (GHG) reduction strategies that target the use of conventional propane for building applications
(2) Pacific Propane Gas Association 629 W Hillsdale Street Lansing, MI 48933	83-0350215	501(c)(6)	30,000	0			Washington state building code petition.
(3) New York Propane Gas Association PO Box 5306 Binghamton, NY 139025306	51-0163648	501(c)(6)	30,000	0			Grant for outside consulting related to cap-and-invest program being created by the Department of Environmental Conservation (DEC) and the New York State Energy Research and Development Authority (NYSERDA)
(4) Pacific Propane Gas Association 629 W Hillsdale Street Lansing, MI 48933	83-0350215	501(c)(6)	15,000	0			Main Street matters to Washington ballot initiative

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0
- 3** Enter total number of other organizations listed in the line 1 table 4

**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.

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

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

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

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

Schedule J

(Form 990)

(Rev. January 2025)

Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization National Propane Gas Association

Employer identification number

36-2087363

Part I Questions Regarding Compensation

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

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

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

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

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- Compensation committee, Independent compensation consultant, Form 990 of other organizations, Written employment contract, Compensation survey or study, Approval by the board or compensation committee

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

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

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

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

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

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

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

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

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

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

Table with 3 columns: Question ID, Yes, No. Rows include 1a, 1b, 2, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, 9.

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>1</b> Stephen Kaminski President & CEO	(i)	529,236	175,000	630	64,135	17,379	786,380	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>2</b> Brian Dunlap Assistant Treasurer & CFO	(i)	196,718	20,000	2,772	34,438	46,367	300,295	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>3</b> Michael Baker VP Federal Legislative Affairs	(i)	222,009	20,000	317	15,382	40,497	298,205	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>4</b> Benjamin Nussdorf Corporate Secretary/General Counsel	(i)	241,110	25,000	278	10,645	2,872	279,905	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>5</b> Bruce Swiecicki Chief Technical Officer	(i)	170,589	12,000	3,126	30,740	30,161	246,616	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>6</b> Sarah McLallen VP Communications	(i)	168,047	10,000	837	11,137	30,772	220,793	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>7</b> Katherine Gaziano Dir, Regulatory Affairs & Assoc. Gen	(i)	144,986	10,000	235	6,270	13,664	175,155	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>8</b> Kristen White Sr. Dir. of Conventions & Meetings	(i)	123,795	7,500	1,055	11,485	16,967	160,802	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0

**Part III Supplemental Information**

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

Return Reference	Explanation
Part I, Line 4b	The President/CEO of the organization participated 457(f) plan at the amount of \$20,435 during calendar year 2024.

## **Additional Data**

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**SCHEDULE O  
(Form 990)**

(Rev. January 2025)  
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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization  
National Propane Gas Association

**Employer identification number**

36-2087363

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

## **Additional Data**

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**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization  
National Propane Gas Association

**Employer identification number**

36-2087363

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
<b>(1)</b> National Propane Gas Foundation 1150 Connecticut Avenue NW Suite 12  Washington, DC 20036 23-7122755	Scholarship Awards	DC	501(c)(3)	Line 7	National Propane Gas Association	Yes	
<b>(2)</b> National Propane Gas Association PAC 1150 Connecticut Avenue NW Suite 12  Washington, DC 20036 36-3175428	Political Action Committee	NJ	527		National Propane Gas Association	Yes	

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

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

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

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

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

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

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

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

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

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



**Part VII Supplemental Information**

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

Return Reference

Explanation

Schedule R (Form 990) (Rev. 1-2025)

**Additional Data**[Return to Form](#)

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