#### JOHNSON, HICKEY & MURCHISON, P.C. 2215 OLAN MILLS DRIVE CHATTANOOGA, TN 37421

NATIONAL MODEL RAILROAD ASSOC. INC. 8414 GULFVIEW DRIVE SODDY DAISY, TN 37379

ENCLOSED ARE THE ORGANIZATION'S 2022 EXEMPT ORGANIZATION RETURNS.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-TE TO US BY NOVEMBER 15, 2023.

FORM 990-T RETURN:

NO AMOUNT IS DUE ON FORM 990-T.

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS.

COPIES OF ALL THE RETURNS ARE ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN THESE COPIES INDEFINITELY.

DEAN KRECH

### UNRELATED BUSINESS INCOME

## **CARRYOVER DATA TO 2023**

| Name NATIONAL MODEL RAILROAD ASSOC. INC.   | Employer Identification 23-725065 | n Number<br>5 <b>2</b> |
|--|-----------------------------------|------------------------|
| Based on the information provided with this return, the following are possible carryover amounts to next year. |                                   |                        |
| FEDERAL POST-2017 NET OPERATING LOSS - NON-MEMBER RETA   | AIL SAL                           | 27,222.                |
| FEDERAL PRE-2018 NET OPERATING LOSS  |                                   | 230.                   |
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# IRS e-file Signature Authorization for a Tax Exempt Entity

| or calendar year 2022, or fiscal year beginning | , 2022, and ending |
|---|--------------------|
|   | , ====, =====      |

OMB No. 1545-0047

Department of the Treasury

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information. Internal Revenue Service Name of filer EIN or SSN NATIONAL MODEL RAILROAD ASSOC. INC. 23-7250652 FRANK J. KOCH Name and title of officer or person subject to tax TREASURER/CFO Type of Return and Return Information Part I Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. Form 990 check here ...... **b Total revenue,** if any (Form 990, Part VIII, column (A), line 12) \_\_\_\_\_\_ **1b** \_\_\_\_\_\_ **2** , 132 , 114 . 1a **b Total revenue,** if any (Form 990-EZ, line 9) 2a Form 990-EZ check here За Form 1120-POL check here b Tax based on investment income (Form 990-PF, Part V, line 5) 4b 4a Form 990-PF check here Form 8868 check here ..... b Balance due (Form 8868, line 3c) 5b 5a Form 990-T check here 6a Form 4720 check here ..... 7a Form 5227 check here ..... 8a **b FMV** of assets at end of tax year (Form 5227, Item D) Form 5330 check here ..... **b** Tax due (Form 5330, Part II, line 19) 9b 9a Form 8038-CP check here **b** Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10a **Declaration and Signature Authorization of Officer or Person Subject to Tax** Under penalties of periury. I declare that 🐰 I am an officer of the above entity or 📖 I am a person subject to tax with respect to (name of entity) , (EIN) and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal. PIN: check one box only X | authorize JOHNSON, HICKEY & MURCHISON, P.C. 72506 to enter my PIN Enter five numbers, but ERO firm name do not enter all zeros as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen. As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen. Signature of officer or person subject to tax **Certification and Authentication** ERO's EFIN/PIN. Enter your six-digit electronic filing identification 62533510464 number (EFIN) followed by your five-digit self-selected PIN. Do not enter all zeros I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. ERO's signature Date **ERO Must Retain This Form - See Instructions** 

Do Not Submit This Form to the IRS Unless Requested To Do So

#### Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

## Application for Automatic Extension of Time To File an Exempt Organization Return

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) Type or print 23-7250652 NATIONAL MODEL RAILROAD ASSOC. INC. File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filing your 8414 GULFVIEW DRIVE return. See instructions City, town or post office, state, and ZIP code. For a foreign address, see instructions. SODDY DAISY, TN 37379 Enter the Return Code for the return that this application is for (file a separate application for each return) **Application** Return **Application** Return Is For Is For Code Code Form 990 or Form 990-EZ 01 Form 1041-A 80 Form 4720 (individual) 03 Form 4720 (other than individual) 09 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 Form 990-T (trust other than above) 06 Form 8870 12 Form 990-T (corporation) 07 JENNY HENDRICKS The books are in the care of ► 8414 GULFVIEW DRIVE - SODDY DAISY, TN 37379 Telephone No. ► 423-892-2846 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this \_\_l. If it is for part of the group, check this box ▶ \_\_\_\_ and attach a list with the names and TINs of all members the extension is for. NOVEMBER 15, 2023, to file the exempt organization return for I request an automatic 6-month extension of time until the organization named above. The extension is for the organization's return for: ► X calendar year 2022 or \_\_\_ tax year beginning , and ending If the tax year entered in line 1 is for less than 12 months, check reason: Initial return L Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За **b** If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2022)

instructions.

## EXTENDED TO NOVEMBER 15, 2023

## **Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

| Α             | For the                               | 2022 calendar year, or tax year beginning and en  | nding        | _                                   |                                     |  |  |  |  |
|---------------|---------------------------------------|---|--------------|-------------------------------------|-------------------------------------|--|--|--|--|
| В             | Check if applicable                   | C Name of organization  |              | D Employer identific                | cation number                       |  |  |  |  |
| Г             | Addres                                | NATIONAL MODEL RAILROAD ASSOC. INC.   |              |                                     |                                     |  |  |  |  |
|               | Name<br>change                        |   |              | 23-72506                            | 52                                  |  |  |  |  |
| L             | Initial<br>return<br>Final<br>return/ | Number and street (or P.O. box if mail is not delivered to street address)  8414 GULFVIEW DRIVE   |              |                                     |                                     |  |  |  |  |
| _             | termin-<br>ated                       | City or town, state or province, country, and ZIP or foreign postal code  |              | G Gross receipts \$                 | 2,152,765.                          |  |  |  |  |
| Ļ             | Amend                                 | SODDI DAISI, IN 37373   |              | H(a) Is this a group re             |                                     |  |  |  |  |
|               | Applica<br>tion<br>pendin             |   |              | for subordinates                    |                                     |  |  |  |  |
|               |                                       | SAME AS C ABOVE   |              | <b>H(b)</b> Are all subordinates in |                                     |  |  |  |  |
|               |                                       | mpt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or   | 527          | · '                                 | list. See instructions              |  |  |  |  |
|               | Websit                                |   | <del> </del> | H(c) Group exemptio                 |                                     |  |  |  |  |
|               |                                       | organization: X Corporation Trust Association Other   | L Year       | of formation: 194/ N                | f 1 State of legal domicile: $f TN$ |  |  |  |  |
| Р             |                                       | Summary   | NTAT M       | ODEL DATIDO                         | <u> </u>                            |  |  |  |  |
| S             | 1                                     | Briefly describe the organization's mission or most significant activities: $\dfrac{	ext{NATIO}}{	ext{RSSOCIATION}}$ , INC. WAS FOUNDED IN WIS $\overline{	ext{CONSI}}$ | MAL M        | ODEL KAILKO                         | IDDOGE TO                           |  |  |  |  |
| nan           | ;                                     |   |              |                                     |                                     |  |  |  |  |
| Governance    | 2                                     | Check this box if the organization discontinued its operations or dispose   |              | 1 1                                 | 9                                   |  |  |  |  |
| ဗွ            | 3                                     | Number of voting members of the governing body (Part VI, line 1a)   |              |                                     | 9                                   |  |  |  |  |
| <b>ფ</b>      | 5                                     | Total number of individuals employed in calendar year 2022 (Part V, line 2a)  |              |                                     | $\frac{3}{4}$                       |  |  |  |  |
| ij            | 6                                     | Total number of violunteers (estimate if necessary)   |              |                                     | 0                                   |  |  |  |  |
| Activities &  | 0<br>  7a                             | Total unrelated business revenue from Part VIII, column (C), line 12  |              |                                     | 78,429.                             |  |  |  |  |
| ď             | ' b                                   | Net unrelated business taxable income from Form 990-T, Part I, line 11  |              |                                     | 0.                                  |  |  |  |  |
|               |                                       | ······································  |              | Prior Year                          | Current Year                        |  |  |  |  |
| a)            | 8                                     | Contributions and grants (Part VIII, line 1h)   |              | 821,570.                            | 1,439,827.                          |  |  |  |  |
| ğ             | 9                                     | Program service revenue (Part VIII, line 2g)  |              | 281,538.                            | 457,554.                            |  |  |  |  |
| Revenue       | 10                                    | nvestment income (Part VIII, column (A), lines 3, 4, and 7d)  |              | 171,975.                            | 177,103.                            |  |  |  |  |
| <b>~</b>      | 11 (                                  | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)  |              | 48,081.                             | 57,630.                             |  |  |  |  |
|               |                                       | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)  |              | 1,323,164.                          | 2,132,114.                          |  |  |  |  |
|               | 13                                    | Grants and similar amounts paid (Part IX, column (A), lines 1-3)  |              | 0.                                  | 0.                                  |  |  |  |  |
|               | 14                                    | Benefits paid to or for members (Part IX, column (A), line 4)   |              | 0.                                  | 0.                                  |  |  |  |  |
| es            | 15                                    | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) $\dots$   |              | 267,602.                            | 275,185.                            |  |  |  |  |
| Expenses      | 16a                                   | Professional fundraising fees (Part IX, column (A), line 11e)   |              | 0.                                  | 0.                                  |  |  |  |  |
| ă             | b .                                   | Total fundraising expenses (Part IX, column (D), line 25) 168, 18   |              |                                     | 1 1                                 |  |  |  |  |
| ш             | 1/ '                                  | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  |              | 944,808.                            | 1,155,289.                          |  |  |  |  |
|               |                                       | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)   |              | 1,212,410.                          | 1,430,474.                          |  |  |  |  |
|               | 19                                    | Revenue less expenses. Subtract line 18 from line 12  |              | 110,754.                            |                                     |  |  |  |  |
| Net Assets or | 3                                     |   | Ве           | ginning of Current Year 6,587,449.  | End of Year                         |  |  |  |  |
| SSE           | g 20                                  | Total assets (Part X, line 16)  |              | 538,989.                            | 7,167,623.                          |  |  |  |  |
| let A         | 21                                    | Total liabilities (Part X, line 26)   |              | 6,048,460.                          | 6,563,036.                          |  |  |  |  |
|               | 2  22  <br>art II                     | Net assets or fund balances. Subtract line 21 from line 20  |              | 0,040,400.                          | 0,303,030.                          |  |  |  |  |
|               |                                       | ties of perjury, I declare that I have examined this return, including accompanying schedules a   | and stateme  | ents, and to the hest of m          | v knowledge and helief it is        |  |  |  |  |
|               | •                                     | t, and complete. Declaration of preparer (other than officer) is based on all information of whic   |              | •                                   | y Kilowidago alla bollol, it lo     |  |  |  |  |
|               | 3, 001100                             | gana complete. Boolaration of proparer (earlier than one), to bacca off an information of fine  | on propuror  | las any kinomeago.                  |                                     |  |  |  |  |
| Sig           | n n                                   | Signature of officer  |              | Date                                |                                     |  |  |  |  |
| He            |                                       | FRANK J. KOCH, TREASURER/CFO  |              |                                     |                                     |  |  |  |  |
|               |                                       | Type or print name and title  |              |                                     |                                     |  |  |  |  |
| _             |                                       | Print/Type preparer's name Preparer's signature   |              | Date Check                          | PTIN                                |  |  |  |  |
| Pai           | id                                    | DEAN KRECH  |              | if self-employe                     | P00639050                           |  |  |  |  |
| Pre           | parer                                 | Firm's name JOHNSON, HICKEY & MURCHISON, P.C.   |              |                                     | 2-1046406                           |  |  |  |  |
| Use           | e Only                                | Firm's address 2215 OLAN MILLS DRIVE  |              |                                     |                                     |  |  |  |  |
| _             |                                       | CHATTANOOGA, TN 37421   |              | Phone no. (4                        | 23)756-0052                         |  |  |  |  |
| Ma            | y the IF                              | S discuss this return with the preparer shown above? See instructions   |              |                                     | X Yes No                            |  |  |  |  |

| ı a       | Check if Schedule O contains a response or note to any line in this Part III  |                        |
|-----------|---|------------------------|
| 1         | Briefly describe the organization's mission:  | <u></u>                |
| •         | NATIONAL MODEL RAILROAD ASSOCIATION, INC. WAS FOUNDED IN WISCON   | SIN IN                 |
|           | 1935. ITS PURPOSE IS TO ESTABLISH AND MAINTAIN STANDARDS, PUBLI   |                        |
|           | MONTHLY BULLETIN, AND TO INFORM AND SERVE ITS MEMBERSHIP.   |                        |
|           |   |                        |
| 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 X No               |
| 2         | If "Yes," describe these new services on Schedule O.  | Yes X No               |
| 3         | Did the organization cease conducting, or make significant changes in how it conducts, any program services?                      | Tes _21_INO            |
| 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 ex | •                      |
|           | revenue, if any, for each program service reported.   |                        |
| 4a        | (Code:) (Expenses \$1,080,029 • including grants of \$) (Revenue \$   | 379,125. <sub>)</sub>  |
|           | NATIONAL MODEL RAILROAD ASSOCIATION ESTABLISHES AND MAINTAINS H   |                        |
|           | STANDARDS, OPERATION OF RESEARCH FACILITIES, AND COMMUNICATIONS   | THROUGH                |
|           | PUBLICATIONS AND CONVENTIONS.   |                        |
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| 4b        | (Code:) (Expenses \$  | )                      |
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| 4c        | (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$  | )                      |
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| 4d        | Other program services (Describe on Schedule O.)  | `                      |
| 40        | (Expenses \$ including grants of \$ ) (Revenue \$ Total program service expenses 1,080,029.                                       | )                      |
| <u>4e</u> | Total program service expenses 1,080,029.   | Form <b>990</b> (2022) |

### 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          | X   |                  |
| 2        | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions  | 2          | Λ   |                  |
| 3        | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for  |            |     | X                |
| 4        | public office? If "Yes," complete Schedule C, Part I   | 3          |     | Λ                |
| 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          |     | x                |
| 5        | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or   |            |     |                  |
| 3        | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III  | 5          |     | х                |
| 6        | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to  |            |     | . v              |
| _        | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I   | 6          |     | X                |
| 7        | Did the organization receive or hold a conservation easement, including easements to preserve open space,  | 7          |     | X                |
| 0        | the environment, historic land areas, or historic structures? <i>If</i> "Yes," <i>complete Schedule D, Part II</i>   |            |     | 22               |
| 8        | Schedule D, Part III   | 8          |     | x                |
| 9        | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for  | -          |     |                  |
| 5        | 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          |     | Х                |
| 10       | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments   |            |     |                  |
|          | or in quasi endowments? If "Yes," complete Schedule D, Part V  | 10         |     | Х                |
| 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.   |            |     |                  |
| а        | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,  |            |     |                  |
|          | Part VI  | 11a        | Х   |                  |
| b        | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total   |            |     | 7.7              |
|          | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  | 11b        |     | X                |
| С        | 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   | 44.        |     | X                |
| ч        | 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  | 11c        |     | - 25             |
| u        | Part X, line 16? If "Yes," complete Schedule D, Part IX  | 11d        |     | х                |
| е        | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  | 11e        | Х   |                  |
| 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)? If "Yes," complete Schedule D, Part X   | 11f        | Х   |                  |
| 12a      | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete  |            |     |                  |
|          | Schedule D, Parts XI and XII   | 12a        | Х   |                  |
| 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        |     | X                |
| 13       | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  | 13         |     |                  |
| 14a      | Did the organization maintain an office, employees, or agents outside of the United States?  | 14a        |     | X                |
| 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        |     | х                |
| 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  | 1110       |     |                  |
|          | foreign organization? If "Yes," complete Schedule F, Parts II and IV   | 15         |     | Х                |
| 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         |     | Х                |
| 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         |     | X                |
| 18       | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines   |            |     | \ <sub>3,7</sub> |
| 46       | 1c and 8a? If "Yes," complete Schedule G, Part II  | 18         |     | X                |
| 19       | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"   | 40         |     | X                |
| 20-      | complete Schedule G, Part III  Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   | 19         |     | X                |
| 20a<br>b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?   | 20a<br>20b |     | <del>  ^``</del> |
| 21       | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or  | 200        |     |                  |
|          | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II  | 21         |     | х                |
|          |  |            |     | -                |

### 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   |          |  | l               |
|      | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III   | 22       |  | X               |
| 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  |          |  | l               |
|      | Schedule J  | 23       |  | X               |
| 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      |  | X               |
|      | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   | 24b      |  |                 |
| С    | 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      |  |                 |
|      | 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  |          |  | 3,7             |
|      | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I   | 25a      |  | X               |
| 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   |          |  | 3,7             |
|      | Schedule L, Part I  | 25b      |  | X               |
| 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%   |          |  | 3,7             |
|      | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II  | 26       |  | Х               |
| 27   | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,   |          |  |                 |
|      | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled   |          |  | 3,7             |
|      | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III  | 27       |  | X               |
| 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):   |          |  |                 |
| а    | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If  |          |  | 3,7             |
|      | "Yes," complete Schedule L, Part IV   | 28a      |  | X               |
|      | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV   | 28b      |  | Х               |
| С    | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?lf   |          |  |                 |
|      | "Yes," complete Schedule L, Part IV   | 28c      |  | X               |
| 29   | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M  | 29       |  |                 |
| 30   | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation   |          |  | v               |
|      | contributions? If "Yes," complete Schedule M  | 30       |  | X               |
| 31   | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I  | 31       |  | Х               |
| 32   | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete  |          |  | X               |
|      | Schedule N, Part II   | 32       |  |                 |
| 33   | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations  |          |  | v               |
| 0.4  | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I   | 33       |  | Х               |
| 34   | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and   |          |  | x               |
| OF - | Part V, line 1  | 34       | <del>                                     </del> | X               |
|      | Did the organization have a controlled entity within the meaning of section 512(b)(13)?   | 35a      |  |                 |
| a    | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity   | 256      |  |                 |
| 26   | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2   | 35b      |  |                 |
| 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       |  | x               |
| 27   | Did the organization conduct more than 5% of its activities through an entity that is not a related organization  | 30       |  |                 |
| 37   | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  | 37       |  | х               |
| 38   | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?  | 31       |  | <del>  '`</del> |
| 50   | Note: All Form 990 filers are required to complete Schedule O   | 38       | х  |                 |
| Pai  |   | 1 30     |  |                 |
|      | Check if Schedule O contains a response or note to any line in this Part V  |          |  |                 |
|      | Shook is defiduate a containe a response of flote to any line in this fact v  |          | Yes  | No              |
| 10   | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable  |          | 163  | 140             |
|      | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b (  | ī        |  |                 |
|      | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming  |          |  |                 |
| Ü    | (gambling) winnings to prize winners?   | 1c       | х  |                 |
|      | /O O/ O == E=   | <u> </u> |  |                 |

## NATIONAL MODEL RAILROAD ASSOC. INC. Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

|            |  |                              |          | Yes | NO |
|------------|--|------------------------------|----------|-----|----|
| <b>2</b> a | 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 4                         |          | 37  |    |
| _          | If at least one is reported on line 2a, did the organization file all required federal employment tax returns  | ns?                          | 2b       | X   |    |
| 3a         |  |                              | 3a       | X   |    |
|            | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule  |                              | 3b       |     |    |
| 4a         | At any time during the calendar year, did the organization have an interest in, or a signature or other a  |                              |          |     | X  |
|            | financial account in a foreign country (such as a bank account, securities account, or other financial   | account)?                    | 4a       |     |    |
| D          | If "Yes," enter the name of the foreign country  | and (FDAD)                   |          |     |    |
| <b>5</b> 0 | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A   |                              | E-       |     | Х  |
| 5a         | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  |                              | 5a<br>5b |     | X  |
| b          | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa If "Yes" to line 5a or 5b, did the organization file Form 8886-T?         |                              | 5c       |     | 25 |
|            | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the   |                              | 30       |     |    |
| ua         |  |                              | 6a       |     | х  |
| h          | any contributions that were not tax deductible as charitable contributions?  If "Yes," did the organization include with every solicitation an express statement that such contribut |                              | - Oa     |     |    |
| b          | were not tax deductible?   |                              | 6b       |     |    |
| 7          | Organizations that may receive deductible contributions under section 170(c).  |                              | OD       |     |    |
| a          | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser  | vices provided to the payor? | 7a       |     | Х  |
| 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   |                              |          |     |    |
| Ĭ          | to file Form 8282?   | ·                            | 7c       |     | х  |
| d          | If "Yes," indicate the number of Forms 8282 filed during the year  | 7d                           |          |     |    |
| е          | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c  | <b>.</b>                     | 7e       |     | Х  |
| f          | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr   |                              | 7f       |     | Х  |
| g          | If the organization received a contribution of qualified intellectual property, did the organization file Fo   | orm 8899 as required?        | 7g       |     |    |
| h          | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization   | ation 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.  |                              |          |     |    |
| а          | 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? $\dots$  |                              | 9b       |     |    |
| 10         | Section 501(c)(7) organizations. Enter:  |                              |          |     |    |
| а          | 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:   | L., I                        |          |     |    |
| 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  | 441.                         |          |     |    |
| 100        | amounts due or received from them.)  | 11b                          | 100      |     |    |
|            | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form   | 12b                          | 12a      |     |    |
| 13         | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  | 120                          |          |     |    |
| а          | Is the organization licensed to issue qualified health plans in more than one state?   |                              | 13a      |     |    |
| ŭ          | Note: See the instructions for additional information the organization must report on Schedule O.  |                              | iou      |     |    |
| 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                          |          |     |    |
| С          | Enter the amount of reserves on hand   | 13c                          |          |     |    |
| 14a        |  | •                            | 14a      |     | Х  |
|            | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu  |                              | 14b      |     |    |
| 15         | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune   |                              |          |     |    |
|            | excess parachute payment(s) during the year?   |                              | 15       |     | Х  |
|            | If "Yes," see the instructions and file Form 4720, Schedule N.   |                              |          |     |    |
| 16         | Is the organization an educational institution subject to the section 4968 excise tax on net investment  | t income?                    | 16       |     | Х  |
|            | 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 ac  | tivities                     |          |     |    |
|            | 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 line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

|     | Check if Schedule O contains a response or note to any line in this Part VI  |          |         | X    |
|-----|--|----------|---------|------|
| Sec | tion 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 on Schedule O.  |          |         |      |
| b   | Enter the number of voting members included on 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?   | 2        |         | Х    |
| 3   | Did the organization delegate control over management duties customarily performed by or under the direct supervision  |          |         |      |
|     | of officers, directors, trustees, or key employees to a management company or other person?  | 3        |         | Х    |
| 4   | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?   | 4        |         | Х    |
| 5   | Did the organization become aware during the year of a significant diversion of the organization's assets?   | 5        |         | Х    |
| 6   | Did the organization have members or stockholders?   | 6        | Х       |      |
| 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?  | 7a       | X       |      |
| b   | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or   |          |         |      |
|     | persons other than the governing body?   | 7b       | X       |      |
| 8   | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  |          |         |      |
| а   | The governing body?  | 8a       | X       |      |
| b   | Each committee with authority to act on behalf of the governing body?  | 8b       | Х       |      |
| 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 on Schedule O  | 9        |         | X    |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)   |          |         | ·    |
| 40- | Did the supported by the second standard by the second standard by the second standard standa | 40-      | Yes     | No   |
|     | Did the organization have local chapters, branches, or affiliates?   | 10a      | Λ       |      |
| Б   | 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?   | 10b      | Х       |      |
| 110 | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | 11a      | X       |      |
| b   | Describe on Schedule O the process, if any, used by the organization to review this Form 990.  | Ha       |         |      |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13  | 12a      | Х       |      |
| b   | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | 12b      | X       |      |
|     | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe   | 120      |         |      |
| Ŭ   | on Schedule O how this was done  | 12c      | Х       |      |
| 13  | Did the organization have a written whistleblower policy?  | 13       | Х       |      |
| 14  | Did the organization have a written document retention and destruction policy?   | 14       | Х       |      |
| 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?  |          |         |      |
| а   | The organization's CEO, Executive Director, or top management official   | 15a      | Х       |      |
|     | Other officers or key employees of the organization  | 15b      |         | Х    |
|     | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.   |          |         |      |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a  |          |         |      |
|     | taxable entity during the year?  | 16a      |         | Х    |
| b   | 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?   | 16b      |         |      |
| Sec | tion 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 Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3   | s only   | ) avail | able |
|     | for public inspection. Indicate how you made these available. Check all that apply.  |          |         |      |
|     | X Own website X Another's website X Upon request Other (explain on Schedule O)   |          |         |      |
| 19  | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, are  | ıd finaı | ncial   |      |
| _   | 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 JENNY HENDRICKS - 423-892-2846  |          |         |      |
|     | 8414 GULFVIEW DRIVE, SODDY DAISY, TN 37379   |          |         |      |

# 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, and 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.

| (A)                    | (B)               |                    |                       | (0      | C)           |                                 |        | (D)                          | (E)             | (F)                         |
|------------------------|-------------------|--------------------|-----------------------|---------|--------------|---------------------------------|--------|------------------------------|-----------------|-----------------------------|
| Name and title         | Average           | (do                | not c                 | Pos     | ition        | l<br>than                       | one    | Reportable                   | Reportable      | Estimated                   |
|                        | hours per         | box                | , unle                | ss pe   | rson         | is bot                          | h an   | compensation                 | compensation    | amount of                   |
|                        | week              |                    | cer an                | id a d  | recto        | or/trus                         | tee)   | from                         | from related    | other                       |
|                        | (list any         | or director        |                       |         |              |                                 |        | the                          | organizations   | compensation                |
|                        | hours for related | or di              | 8                     |         |              | ated                            |        | organization                 | (W-2/1099-MISC/ | from the                    |
|                        | organizations     | .nstee             | trust                 |         | ee<br>ee     | nben                            |        | (W-2/1099-MISC/<br>1099-NEC) | 1099-NEC)       | organization<br>and related |
|                        | below             | lual tr            | tional                |         | nploy        | st con                          | ı.     | 1099-1420)                   |                 | organizations               |
|                        | line)             | Individual trustee | Institutional trustee | Officer | Key employee | Highest compensated<br>employee | Former |                              |                 |                             |
| (1) GORDON ROBINSON    | 5.00              | <del>  -</del>     | _                     |         | ×            | T 0                             | ш.     |                              |                 |                             |
| PRESIDENT              |                   | 1                  |                       | х       |              |                                 |        | 0.                           | 0.              | 0.                          |
| (2) JOHN DOEHRING      | 2.00              |                    |                       |         |              |                                 |        |                              |                 |                             |
| DIRECTOR               |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (3) DIDRIK VOSS        | 2.00              |                    |                       |         |              |                                 |        |                              |                 |                             |
| DIRECTOR               |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (4) RICK COBLE         | 3.00              |                    |                       |         |              |                                 |        |                              |                 |                             |
| VICE PRESIDENT         |                   | 1                  |                       | Х       |              |                                 |        | 0.                           | 0.              | 0.                          |
| (5) FRANK J. KOCH      | 10.00             |                    |                       |         |              |                                 |        |                              |                 |                             |
| CFO                    |                   |                    |                       | Х       |              |                                 |        | 0.                           | 0.              | 0.                          |
| (6) CHRIS PALERMO      | 2.00              |                    |                       |         |              |                                 |        |                              |                 |                             |
| DIRECTOR               |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (7) MIKE ARNOLD        | 2.00              |                    |                       |         |              |                                 |        |                              |                 |                             |
| DIRECTOR               |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (8) JOHN BATE          | 2.00              |                    |                       |         |              |                                 |        | _                            | _               | _                           |
| DIRECTOR               |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (9) WILLIAM NEALE      | 2.00              |                    |                       |         |              |                                 |        |                              | _               |                             |
| DIRECTOR               |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (10) MARTYN JENKINS    | 2.00              | ļ                  |                       |         |              |                                 |        |                              |                 |                             |
| DIRECTOR               |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (11) ROBERT WEINHEIMER | 2.00              | ļ                  |                       |         |              |                                 |        |                              |                 |                             |
| ADVISORY COUNCIL       |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (12) ROB PETERSON      | 2.00              | l                  |                       |         |              |                                 |        |                              |                 |                             |
| DIRECTOR               |                   | Х                  |                       |         |              |                                 |        | 0.                           | 0.              | 0.                          |
| (13) MIKE CUMMINGS     | 3.00              |                    |                       |         |              |                                 |        | _                            |                 |                             |
| SECRETARY              |                   |                    |                       | Х       |              |                                 |        | 0.                           | 0.              | 0.                          |
|                        |                   | 4                  |                       |         |              |                                 |        |                              |                 |                             |
|                        |                   | <u> </u>           | _                     | _       |              | <u> </u>                        |        |                              |                 |                             |
|                        |                   | 1                  |                       |         |              |                                 |        |                              |                 |                             |
|                        |                   | -                  |                       |         |              | -                               |        |                              |                 |                             |
|                        |                   | -                  |                       |         |              |                                 |        |                              |                 |                             |
|                        |                   | $\vdash$           | _                     |         |              | $\vdash$                        |        |                              |                 |                             |
|                        |                   | -                  |                       |         |              |                                 |        |                              |                 |                             |

232007 12-13-22 Form **990** (2022)

| Part VII Section A. Officers, Directors, Trus   | stees, Key Em     | ploy                           | ees                   | , an    | d Hi         | ighe                         | st C     | compensated Employe          | es (continued)    |       |         |                   |     |
|---|-------------------|--------------------------------|-----------------------|---------|--------------|------------------------------|----------|------------------------------|-------------------|-------|---------|-------------------|-----|
| (A) (B) (C) (D) (E)  Name and title Average Position Reportable Reportable                      |                   |                                |                       |         |              |                              |          |                              |                   | (F)   |         |                   |     |
| Name and title  | Average hours per |                                | not c                 | heck    | more         | than<br>is bot               |          |                              |                   |       |         | stimate<br>nount  |     |
|   | week              |                                |                       |         |              | or/trus                      |          | from                         | from related      |       |         | other             | Oi  |
|   | (list any         | ector                          |                       |         |              |                              |          | the                          | organization      |       |         | pensa             |     |
|   | hours for related | or dir                         | ee                    |         |              | ated                         |          | organization                 | (W-2/1099-MIS     |       |         | om th             |     |
|   | organizations     | rustee                         | l trust               |         | 99           | mpens                        |          | (W-2/1099-MISC/<br>1099-NEC) | 1099-NEC)         |       | _       | anizat<br>d relat |     |
|   | below             | Individual trustee or director | Institutional trustee | <br>    | Key employee | Highest compensated employee | -E       | 13551125,                    |                   |       |         | anizati           |     |
|   | line)             | Indiv                          | Instit                | Officer | Key e        | High                         | Former   |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   | -                              |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   | L                              |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   | _                              |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
| 1b Subtotal   |                   |                                |                       |         |              |                              |          | 0.                           |                   | 0.    |         |                   | 0.  |
| c Total from continuation sheets to Part V  |                   |                                |                       |         |              |                              |          | 0.                           |                   | 0.    |         |                   | 0.  |
| d Total (add lines 1b and 1c)   |                   |                                |                       |         |              |                              |          | 0.                           |                   | 0.    |         |                   | 0.  |
| 2 Total number of individuals (including but a compensation from the organization               | not limited to tr | iose                           | IISTE                 | ed a    | bov          | e) wi                        | no re    | eceived more than \$100      | 0,000 of reportab | le    |         |                   | 0   |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         | Yes               | No  |
| 3 Did the organization list any <b>former</b> officer   |                   |                                | кеу е                 | emp     | loye         | e, o                         | r hig    | hest compensated emp         | oloyee on         |       |         |                   | 7.7 |
| line 1a? If "Yes," complete Schedule J for s  |                   |                                |                       |         |              |                              |          |                              |                   |       | 3       |                   | Х   |
| 4 For any individual listed on line 1a, is the s<br>and related organizations greater than \$15 | •                 |                                |                       |         |              |                              |          | •                            | •                 |       | 4       |                   | Х   |
| 5 Did any person listed on line 1a receive or   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
| rendered to the organization? If "Yes," con   | nplete Schedul    | e J f                          | or su                 | uch     | pers         | son .                        |          |                              |                   |       | 5       |                   | Х   |
| Section B. Independent Contractors  |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
| 1 Complete this table for your five highest co<br>the organization. Report compensation for     |                   |                                |                       |         |              |                              |          |                              |                   | npens | ation 1 | from              |     |
| (A)   |                   |                                |                       |         |              | <u> </u>                     |          | (B)                          |                   |       | ((      |                   |     |
| Name and business address NONE Description of services  |                   |                                |                       |         |              |                              |          |                              |                   | C     | compe   | nsatio            | n   |
|   |                   |                                |                       |         |              |                              |          |                              |                   | ı     |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              | +        |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              | $\dashv$ |                              |                   |       |         |                   |     |
|   |                   |                                |                       |         |              |                              |          |                              |                   |       |         |                   |     |
| 2 Total number of independent contractors (<br>\$100,000 of compensation from the organ         | -                 | ot lii                         | rnite                 | a to    | tho          | se li:<br>0                  | steo     | above) who received m        | iore than         |       |         |                   |     |

23-7250652 NATIONAL MODEL RAILROAD ASSOC. INC. Page 9 Form 990 (2022) Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) Revenuè éxcluded Related or exempt Unrelated Total revenue from tax under function revenue business revenue sections 512 - 514 Contributions, Gifts, Grants and Other Similar Amounts 1 a Federated campaigns 1a 535,915. **b** Membership dues ..... 1b c Fundraising events ..... 1c d Related organizations 1d e Government grants (contributions) 1e f All other contributions, gifts, grants, and 903,912. similar amounts not included above 1f g Noncash contributions included in lines 1a-1f 1g |\$ 1,439,827. h Total. Add lines 1a-1f **Business Code** 78,429. 541800 328,015. 249,586. 2 a MAGAZINE Program Service Revenue 713990 129,539. b TRAIN SHOW AND CONVENT 129,539. С f All other program service revenue 457,554. g Total. Add lines 2a-2f. Investment income (including dividends, interest, and 177,813. 177,813. other similar amounts) Income from investment of tax-exempt bond proceeds 5 Royalties ..... (i) Real (ii) Personal 6 a Gross rents **b** Less: rental expenses ... 6b c Rental income or (loss) d Net rental income or (loss) (i) Securities (ii) Other 7 a Gross amount from sales of assets other than inventory 5,125. 7a **b** Less: cost or other basis Other Revenue 5,835. and sales expenses ..... 7b -710.c Gain or (loss) <del>-710.</del> -710.d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses 9b c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns 44,369. and allowances 14,816. **b** Less: cost of goods sold ..... 29,553. 29,553. c Net income or (loss) from sales of inventory **Business Code** Miscellaneous Revenue 11 a MISCELLANEOUS INCOME 513190 28,077. 28,077. b d All other revenue

28,077.

379,125.

2,132,114.

78,429.

e Total. Add lines 11a-11d

Total revenue. See instructions

### 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).

| 14 Information technology       17,156.       10,294.       4,289.       2,573         15 Royalties       16 Occupancy       17,357.       10,414.       4,339.       2,604         17 Travel       21,387.       12,832.       5,347.       3,208         18 Payments of travel or entertainment expenses for any federal, state, or local public officials       58,432.       42,288.       10,090.       6,054         20 Interest       21 Payments to affiliates       29,344.       17,607         22 Depreciation, depletion, and amortization       117,378.       70,427.       29,344.       17,607         23 Insurance       30,658.       18,395.       7,664.       4,599         24 Other expenses. Itemize expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)       480,559.       480,559.         a MAGAZINE       480,559.       480,559.       127,179.       127,179.   |       | Check if Schedule O contains a respon  | se or note to any line in | this Part IX    | , ()             |                        |
|--|-------|--|---------------------------|-----------------|------------------|------------------------|
| Total expenses   | Do    |  | (A)                       | (B) I           | (C) I            | (D)                    |
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 (2) Grants and other assistance to domestic individuals. See Part IV, line 22 (3) Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 22 (3) Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 31 and 16 (3) Benefits paid to or for members (3) Grants and other assistance of the seed of t |       |  |                           | Program service | Management and   | Fundraising            |
| and domestic governments. See Part IV, line 21  Grants and other assistance to domestic individuals. See Part IV, line 22  Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16  Benefits paid to or for members  Compensation of current officers, directors, trustees, and key employees  Compensation of included above to disqualified persons (as defined under section 4958(1)) and persons described in section 4958(1)(3) and apersons described in section 4958(1)(3) and apersons described in section 4958(1)(3) and persons described in section 4958(1)(3) and persons described in section 4958(1)(3) and apersons described in section 4958(1)(3) and apersons described in section 4958(1)(3) and 405(1) employer contributions (include section 4958(1)(3) and 405(1) and 405 |       |  |                           | expenses        | general expenses | expenses               |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 including and protection organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16 included above to disqualified persons (as defined under section 4958(r)(1)) and persons described in section 4958(r)(1) and persons and together and toget | '     | -  |                           |                 |                  |                        |
| individuals. See Part IV, line 22 3 Garats 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 for current officers, directors, trustees, and key employees 6 Compensation for included above to disqualified persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and foreign to the following persons (as defined under section 4985(f(1)) and following persons (as d | •     |  |                           |                 |                  |                        |
| Caracts and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16   Benefits paid to or for members  | 2     |  |                           |                 |                  |                        |
| 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  6 Compensation not included above to disqualified persons (as defined under section 4958(r)(1) and persons described in section 4958(r)(3)(8)  7 Other salaries and wages  8 Pension plan accruals and contributions (include section 401k) and 403(b) employer contributions)  9 Other employee benefits  10 Payrolit taxes  11 Pees for services (nonemployees):  a Management  b Legal  c Accounting  d Lobbying  e Professional fundralising services. See Part IV, line 17  f Investment management fees  g Other: (film 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)  12 Advertising and promotion  13 Office expenses  16 Occupancy  17, 156, 10, 294, 4, 289, 2, 573  17 Travel  18 Payments of travel or entertainment expenses for any federal, state, or local public officials  19 Conferences, conventions, and meetings  10 Interest  11 Payments to affiliates  12 Payments to affiliates  13 Insurance  14 AGAZINE  15 TRAIN SHOW  127, 179, 127, 179,   | _     | F  |                           |                 |                  |                        |
| Individuals, See Part N, lines 15 and 16   | 3     |  |                           |                 |                  |                        |
| 4 Benefits paid to or for members  5 Compensation of current officers, directors, trustees, and key employees  6 Compensation not included above to disqualified persons (as defined under section 4958(c)(3)(8)  7 Other salaries and wages  8 Pension plan accruals and contributions (include section 496(c)(3)(8) employer contributions)  9 Other employee benefits  10 Payroll taxes  11 Fees for services (nonemployees):  a Management  b Legal  c Accounting  d Lobbying  e Professional fundraising services. See Part IV, line 17  f Investment management fees  g Other (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch 0.)  13 Office expenses  16 Occupancy  17,156.  10,294.  4,289.  2,573  17,387.  10,414.  4,339.  2,604  17 Travel  18 Payments of travel or entertainment expenses for any tederal, state, or local public officials  19 Conferences, conventions, and meetings  11 Interest  11 Fees for some conventions, and meetings  12 Payments to affiliates  13 Office expenses  14 Payments to diffiliates  15 Payments to affiliates  16 Depreciation, depletion, and amortization  17 Interest  18 Payments to diffiliates  19 Depreciation, depletion, and amortization  117,378.  10,427.  12,334.  117,607.  117,378.  10,427.  12,334.  10,090.  10,534.  117,607.  117,738.  10,427.  10,42 |       |  |                           |                 |                  |                        |
| 5 Compensation of current officers, directors, trustees, and key employees of Compensation not included above to disqualified persons (as defined under section 4958(p(11)) and persons described in section 4958(p(3)8)  7 Other salaries and wages 275,185. 165,111. 68,796. 41,278  8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  9 Other employee benefits 4 Payroll taxes 4 Payroll taxes 5 Payroll taxes 6 Payroll taxes 7 Payroll taxes 8 Payroll taxes 9 Payro |       |  |                           |                 |                  |                        |
| trustees, and key employees Gompensation not included above to disqualified persons (as defined under section 4958(n)(1)) and persons described in section 4958(n)(3)(8) Cother salaries and wages Pension plan accruels and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits Person plan accruels and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits Person plan accruels and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits Degard Payrel taxes Pess for services (nonemployees): a Management b Legal c Accounting of Accounting Other (If line 11) amount exceeds 10% of line 25, column (A), amount, list line 110 expenses on Sch 0.)  Advertising and promotion Office expenses B1,360, 48,816, 20,340, 12,204 Information technology 17,156, 10,294, 4,289, 2,573 Royalties Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings Interest Payments to affiliates Conferences, conventions, and meetings Interest Payments to affiliates Depreciation, depletion, and amortization Insurance J88,430,559, 480,559, J89,559, J89,559, J89,559, J87,77,579, J87,779,  |       | <b>F</b>   |                           |                 |                  |                        |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(()3)(8) 7 Other salaries and wages 8 Pension plan accruals and contributions (include section 401(k) and 405(b) employer contributions) 9 Other employee benefits 10 Payroll taxes 11 Fees for services (nonemployees): a Management b Legal c Accounting for Professional fundralsing services. See Part IV, line 17 f Investment management fees 9 Other (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) 12 Advertising and promotion 13 Office expenses 14 Information technology 15 Aj. 357. 10 Aj. 357. 10 Aj. 340. 11 Travel 16 Occupancy 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 10 Conferences, conventions, and meetings 11 Inversit to affiliates 20 Depreciation, depletion, and amortization 11 Insurance 11 Payments to affiliates 20 Depreciation, depletion, and amortization 11 Insurance 21 Payments to affiliates 22 Depreciation, depletion, and amortization 11 Insurance 24 Other expenses, Itemize expenses on tine 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, its miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amount exceeds 10% of line 25, column (A), amount, its line 24e amo | 5     |  |                           |                 |                  |                        |
| persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  7 Other salaries and wages  8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  9 Other employee benefits  10 Payroll taxes  11 Fees for services (nonemployees):  a Management  b Legal  c Accounting  4 Lobbying  e Professional fundraising services. See Part IV, line 17  f Investment management fees  g Other, (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)  12 Advertising and promotion  13 Office expenses  16 Occupancy  17,156  10,294  17,179  17,179  17,179  18,795  18,795  18,795  18,795  18,796  18,796  18,796  18,796  18,796  18,796  18,796  18,796  18,796  18,796  18,796  18,797  18,797  18,797  18,797  19,797  10,414  11,278  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,090  10,00 |       | F  |                           |                 |                  |                        |
| Depreson described in section 4958(c)(3)(B)   275 , 185   165 , 111   68 , 796   41 , 278  | 6     |  |                           |                 |                  |                        |
| 7 Other salaries and wages 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 9 Other employee benefits 10 Payroll taxes 11 Fees for services (nonemployees): a Management b Legal c Accounting d Lobbying e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) 12 Advertising and promotion 13 Office expenses   |       |  |                           |                 |                  |                        |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 9 Other employee benefits 10 Payroll taxes 11 Fees for services (nonemployees): a Management b Legal c Accounting d Lobbying e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 13 Office expenses   |       |  | 085 105                   | 1.65 111        | 60 506           | 44 050                 |
| Section 401(k) and 403(b) employer contributions)  9 Other employee benefits  10 Payroll taxes  11 Fees for services (nonemployees):  a Management  b Legal  c Accounting  e Professional fundraising services. See Part IV, line 17  f Investment management fees  g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch 0.)  12 Advertising and promotion  13 Office expenses  16 Occupancy  17, 156.  10, 294.  4, 289.  2, 573  15 Royalties  16 Occupancy  17, 357.  10, 414.  4, 339.  2, 604  17 Travel  18 Payments of travel or entertainment expenses for any federal, state, or local public officials  19 Conferences, conventions, and meetings  10 Interest  11 Payments to affiliates  22 Depreciation, depletion, and amortization  117, 378.  117, 378.  117, 379.  | 7     | F  | 275,185.                  | 165,111.        | 68,796.          | 41,278.                |
| 9 Other employee benefits 10 Payroll taxes 11 Fees for services (nonemployees): a Management b Legal c Accounting 6 Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) 12 Advertising and promotion 13 Office expenses 15 Royalties 16 Occupancy 17, 156. 10, 294. 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 11 Payments to affiliates 22 Depreciation, depletion, and amortization 11 Insurance 24 Other sexpenses Inline 24e, If line 24e expenses on Sch Club (List miscellaneous expenses on line 24e. If line 24e expenses on Schedule 0.)  MAGAZINE b TRAIN SHOW  12 Advertising and promotion 13 20, 340. 12, 204 17, 156. 10, 294. 48, 816. 20, 340. 12, 204 48, 816. 20, 340. 48, 816. 20, | 8     | ,  |                           |                 |                  |                        |
| 10   |       | The state of the s |                           |                 |                  |                        |
| 11 Fees for services (nonemployees): a Management b Legal c Accounting 54,645 32,787 13,661 8,197 d Lobbying e Professional fundralising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch 0.)  12 Advertising and promotion 13 Office expenses   | 9     |  |                           |                 |                  |                        |
| a Management b Legal c Accounting d Lobbying e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch 0.)  12 Advertising and promotion 13 Office expenses 13 Office expenses 14 Information technology 17, 156 10, 294 4, 289 2, 573 15 Royalties 16 Occupancy 17, 357 10, 414 4, 339 2, 604 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 19 Conferences, conventions, and meetings 19 Conferences, conventions, and meetings 10 Interest 21 Payments to affiliates 22 Depreciation, depletion, and amortization 23 Insurance 30, 658 18, 395 7, 664 4, 599 24 Other expenses. Itemize expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.) 28 MAGAZINE 29 TRAIN SHOW 127, 179 127, 179 1  | 10    | Payroll taxes  |                           |                 |                  |                        |
| b Legal c Accounting d Lobbying e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)  Advertising and promotion 3 Office expenses 13 Office expenses 14 Information technology 17, 156. 10, 294. 4, 289. 2, 573 15 Royalties 16 Occupancy 17, 156. 10, 294. 4, 289. 2, 573 16 Payments of travel or entertainment expenses for any federal, state, or local public officials. 19 Conferences, conventions, and meetings 19 Payments to affiliates 20 Interest 21 Payments to affiliates 22 Depreciation, depletion, and amortization 23 Insurance 24 Other expenses, Itemize expenses on Ine 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 12de expenses on Schedule 0.) 24 MAGAZINE 480,559. 480,559. 480,559. 480,559. 57,777 57,664.   |       |  |                           |                 |                  |                        |
| C   Accounting   S4   645   32   787   13   661   8   197  | а     | Management   |                           |                 |                  |                        |
| d Lobbying e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch 0.)  12 Advertising and promotion 13 Office expenses. 14 Information technology 17, 156. 10, 294. 4, 289. 2, 573  15 Royalties 17, 156. 10, 294. 4, 289. 2, 573  16 Occupancy 17, 357. 10, 414. 4, 339. 2, 604  17 Travel 21, 387. 12, 832. 5, 347. 3, 208  18 Payments of travel or entertainment expenses for any federal, state, or local public officials. 19 Conferences, conventions, and meetings 18, 432. 42, 288. 10, 090. 6, 054  20 Interest 19 Payments to affiliates 25 Payments to affiliates 27 Payments to affiliates 27 Payments of depletion, and amortization 28, 480, 559. 480, 559. 480, 559. 480, 559. 480, 559. 59  a MAGAZINE 480, 559. 480, 559. 480, 559. 59 b TRAIN SHOW 127, 179. 127, 179.   | b     | Legal  |                           |                 |                  |                        |
| e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)  12 Advertising and promotion  | С     | Accounting   | 54,645.                   | 32,787.         | 13,661.          | 8,197.                 |
| e Professional fundraising services. See Part IV, line 17 f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)  12 Advertising and promotion 13 Office expenses 81,360. 48,816. 20,340. 12,204 14 Information technology 17,156. 10,294. 4,289. 2,573 15 Royalties  | d     | Lobbying   |                           |                 |                  |                        |
| Q Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch 0.)   Advertising and promotion   St. (10, 200  |       |  |                           |                 |                  |                        |
| Q Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch 0.)   Advertising and promotion   St. (10, 200  | f     |  |                           |                 |                  |                        |
| 12   Advertising and promotion   13   Office expenses   81,360.   48,816.   20,340.   12,204   14   Information technology   17,156.   10,294.   4,289.   2,573   15   Royalties   17,357.   10,414.   4,339.   2,604   17   Travel   21,387.   12,832.   5,347.   3,208   18   Payments of travel or entertainment expenses for any federal, state, or local public officials   19   Conferences, conventions, and meetings   58,432.   42,288.   10,090.   6,054   10   10   10   10   10   10   10   1  | g     |  |                           |                 |                  |                        |
| 13 Office expenses   |       | column (A), amount, list line 11g expenses on Sch O.)  |                           |                 |                  |                        |
| 14 Information technology       17,156.       10,294.       4,289.       2,573         15 Royalties       20 Cocupancy       17,357.       10,414.       4,339.       2,604         17 Travel       21,387.       12,832.       5,347.       3,208         18 Payments of travel or entertainment expenses for any federal, state, or local public officials       58,432.       42,288.       10,090.       6,054         20 Interest       21 Payments to affiliates       22 Depreciation, depletion, and amortization       117,378.       70,427.       29,344.       17,607         23 Insurance       30,658.       18,395.       7,664.       4,599         24 Other expenses. Itemize expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)       480,559.       480,559.         a MAGAZINE       480,559.       480,559.       127,179.       127,179.  | 12    | Advertising and promotion  |                           |                 |                  |                        |
| 14 Information technology       17,156.       10,294.       4,289.       2,573         15 Royalties       16 Occupancy       17,357.       10,414.       4,339.       2,604         17 Travel       21,387.       12,832.       5,347.       3,208         18 Payments of travel or entertainment expenses for any federal, state, or local public officials       58,432.       42,288.       10,090.       6,054         20 Interest       21 Payments to affiliates       29,344.       17,607         21 Payments to affiliates       117,378.       70,427.       29,344.       17,607         23 Insurance       30,658.       18,395.       7,664.       4,599         24 Other expenses. Itemize expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)       480,559.       480,559.       480,559.         b TRAIN SHOW       127,179.       127,179.       127,179.       127,179.   | 13    | Office expenses  |                           |                 |                  | 12,204.                |
| 15 Royalties 16 Occupancy 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 20 Interest 21 Payments to affiliates 22 Depreciation, depletion, and amortization 23 Insurance 24 Other expenses. Itemize expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)  a MAGAZINE b TRAIN SHOW 117,357. 10,414. 4,339. 2,604 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 42,288. 10,090. 6,054 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 21,387. 12,832. 5,347. 3,208 22,604 24,288. 10,090. 6,054 25,004. 17,607 26,070. 17,607 27,664. 4,599 28,070. 17,664. 4,599 29,344. 17,607 20,427. 29,344. 17,607 20,427. 29,344. 17,607 20,427. 29,344. 17,607 21,287. 20,288. 10,090. 6,054 22,288. 10,090. 6,054 23,005. 10 | 14    |  | 17,156.                   | 10,294.         | 4,289.           | 2,573.                 |
| 16 Occupancy 17, 357. 10, 414. 4, 339. 2, 604 17 Travel 21, 387. 12, 832. 5, 347. 3, 208 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 20 Interest 21 Payments to affiliates 22 Depreciation, depletion, and amortization 21, 378. 70, 427. 29, 344. 17, 607. 30, 658. 18, 395. 7, 664. 4, 599. 480, 559. 480, 559. 480, 559. b TRAIN SHOW 127, 179. 127, 179.   | 15    |  |                           |                 |                  |                        |
| 17   Travel   21,387.   12,832.   5,347.   3,208     18   Payments of travel or entertainment expenses for any federal, state, or local public officials   58,432.   42,288.   10,090.   6,054     19   Conferences, conventions, and meetings   58,432.   42,288.   10,090.   6,054     20   Interest   21   Payments to affiliates   22   Depreciation, depletion, and amortization   117,378.   70,427.   29,344.   17,607     23   Insurance   30,658.   18,395.   7,664.   4,599     24   Other expenses. Itemize expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)   480,559.   480,559.   127,179.  | 16    |  |                           |                 |                  | 2,604.                 |
| Payments of travel or entertainment expenses for any federal, state, or local public officials  Conferences, conventions, and meetings  Interest  Payments to affiliates  Depreciation, depletion, and amortization Insurance  Other expenses. Itemize expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)  MAGAZINE  MAGAZINE  TRAIN SHOW  PSR, 432.  42,288.  10,090.  6,054  117,378.  70,427.  29,344.  17,607  30,658.  18,395.  7,664.  4,599  480,559.  480,559.  127,179.  127,179.  | 17    |  | 21,387.                   | 12,832.         | 5,347.           | 3,208.                 |
| for any federal, state, or local public officials  19 Conferences, conventions, and meetings  10 Interest  11 Payments to affiliates  12 Depreciation, depletion, and amortization  13 Insurance  14 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)  15 A 432.  10 , 090.  6 , 054  17 , 607  29 , 344.  17 , 607  30 , 658.  18 , 395.  7 , 664.  4 , 599  480 , 559.  480 , 559.  127 , 179.  127 , 179.  | 18    |  |                           |                 |                  |                        |
| 19 Conferences, conventions, and meetings 20 Interest 21 Payments to affiliates 22 Depreciation, depletion, and amortization 23 Insurance 24 Other expenses. Itemize expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)  a MAGAZINE b TRAIN SHOW  58,432. 42,288. 10,090. 6,054  117,378. 70,427. 29,344. 17,607  30,658. 18,395. 7,664. 4,599  480,559. 480,559.  127,179. 127,179.  |       |  |                           |                 |                  |                        |
| 20   Interest  | 19    | · · · · · · · · · · · · · · · · · · ·  | 58,432.                   | 42,288.         | 10,090.          | 6,054.                 |
| 21 Payments to affiliates       117,378.       70,427.       29,344.       17,607         22 Depreciation, depletion, and amortization       117,378.       70,427.       29,344.       17,607         23 Insurance       30,658.       18,395.       7,664.       4,599         24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)       480,559.       480,559.         a MAGAZINE       480,559.       480,559.       127,179.         b TRAIN SHOW       127,179.       127,179.   |       |  |                           |                 |                  |                        |
| 22 Depreciation, depletion, and amortization       117,378.       70,427.       29,344.       17,607.         23 Insurance       30,658.       18,395.       7,664.       4,599.         24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)       480,559.       480,559.         a MAGAZINE       480,559.       127,179.       127,179.  |       |  |                           |                 |                  |                        |
| 30,658.   18,395.   7,664.   4,599   |       |  | 117,378.                  | 70,427.         | 29,344.          | 17,607.                |
| Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)  a MAGAZINE b TRAIN SHOW  480,559. 127,179. 127,179.   |       | Inquirance   |                           |                 |                  | 4,599.                 |
| above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)  a MAGAZINE b TRAIN SHOW  480,559. 127,179. 127,179.  |       | Other expenses. Itemize expenses not covered   | -                         | -               |                  |                        |
| amount, list line 24e expenses on Schedule 0.)  a MAGAZINE   |       | above. (List miscellaneous expenses on line 24e. If  |                           |                 |                  |                        |
| a MAGAZINE 480,559. 480,559.<br>b TRAIN SHOW 127,179. 127,179.   |       |  |                           |                 |                  |                        |
| b TRAIN SHOW 127,179. 127,179.   | а     |  | 480,559.                  | 480,559.        |                  |                        |
|  |       |  |                           | •               |                  |                        |
| ( DOINITION TROUBLE   SU/0504  | c     | DONATION PROGRAM   | 58,830.                   | ,               |                  | 58,830.                |
|  | _     |  |                           | 15,782.         | 6,576.           | 3,945.                 |
|  |       |  |                           |                 |                  | 7,087.                 |
|  |       |  |                           |                 |                  | 168,186.               |
| 26 Joint costs. Complete this line only if the organization  | -     | -  | _,,_,                     | =,:::,:::       | ===,===          |                        |
| reported in column (B) joint costs from a combined   | 20    | , , , ,  |                           |                 |                  |                        |
| educational campaign and fundraising solicitation.   |       | 1,71   |                           |                 |                  |                        |
| Check here if following SOP 98-2 (ASC 958-720)   |       | - · · · · · · · · · · · · · · · · · · ·  |                           |                 |                  |                        |
|  | 22004 | in concurring con to 2 ( need cook 120)  |                           |                 |                  | Form <b>990</b> (2022) |

#### Part X | Balance Sheet Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 544,332. 653,836. Cash - non-interest-bearing 1 2 Savings and temporary cash investments 3 3 Pledges and grants receivable, net 8,813. 9,639. Accounts receivable, net 4 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 5 controlled entity or family member of any of these persons 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 39,926. 32,640. 8 Inventories for sale or use 58,260. Prepaid expenses and deferred charges 12,662. 10a Land, buildings, and equipment: cost or other 1,928,458. basis. Complete Part VI of Schedule D 10a 318,789. 1,727,048. 1,609,669. b Less: accumulated depreciation 10b 10c 4,145,164. 4,784,757. Investments - publicly traded securities 11 11 Investments - other securities. See Part IV, line 11 12 12 13 Investments - program-related. See Part IV, line 11 13 14 14 Intangible assets 128,326. Other assets. See Part IV, line 11 0. 15 15 6,587,449. 7,167,623. 16 16 Total assets. Add lines 1 through 15 (must equal line 33) 25,499. 61,303. 17 Accounts payable and accrued expenses 17 18 Grants payable 18 465,671. 19 437,848. 19 Deferred revenue 20 Tax-exempt bond liabilities 20 21 Escrow or custodial account liability. Complete Part IV of Schedule D 21 Loans and other payables to any current or former officer, director, -iabilities trustee, key employee, creator or founder, substantial contributor, or 35% 22 controlled entity or family member of any of these persons 23 Secured mortgages and notes payable to unrelated third parties 23 24 Unsecured notes and loans payable to unrelated third parties 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 12,015. 141,240. 25 of Schedule D 538,989. 604,587. 26 26 **Total liabilities.** Add lines 17 through 25 Organizations that follow FASB ASC 958, check here **Net Assets or Fund Balances** and complete lines 27, 28, 32, and 33. 5,547,720. 6,025,255. 27 27 Net assets without donor restrictions 500,740. 537,781. Net assets with donor restrictions 28 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 Paid-in or capital surplus, or land, building, or equipment fund ..... 30 30 Retained earnings, endowment, accumulated income, or other funds 31 31 6,048,460. 6,563,036. 32 Total net assets or fund balances 32 6,587,449. 7,167,623. 33 Total liabilities and net assets/fund balances .......

Form **990** (2022)

| Pai | TXI Reconciliation of Net Assets   |            |         |            |    |  |  |  |  |
|-----|--|------------|---------|------------|----|--|--|--|--|
|     | Check if Schedule O contains a response or note to any line in this Part XI  |            | <u></u> |            | Ш  |  |  |  |  |
| 1   | Total revenue (must equal Part VIII, column (A), line 12)  | 1          | 2,13    |            |    |  |  |  |  |
| 2   | Total expenses (must equal Part IX, column (A), line 25)   | 2          | 1,43    | 0,4<br>1,6 |    |  |  |  |  |
| 3   | Revenue less expenses. Subtract line 2 from line 1   |            |         |            |    |  |  |  |  |
| 4   |  |            |         |            |    |  |  |  |  |
| 5   |  |            |         |            |    |  |  |  |  |
| 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 on Schedule O)   | 9          |         |            | 0. |  |  |  |  |
| 10  | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,                 |            |         |            |    |  |  |  |  |
| Pai | t XII Financial Statements and Reporting   |            | 6,56    |            |    |  |  |  |  |
|     | 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 X Accrual Other   |            |         |            |    |  |  |  |  |
|     | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedul      | e O.       | -       |            |    |  |  |  |  |
| 2a  | Were the organization's financial statements compiled or reviewed by an independent accountant?                    |            | 2a      |            | Х  |  |  |  |  |
|     | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewe     |            |         |            |    |  |  |  |  |
|     | separate basis, consolidated basis, or both:   |            |         |            |    |  |  |  |  |
|     | Separate basis Consolidated basis Both consolidated and separate basis   |            |         |            |    |  |  |  |  |
| b   | Were the organization's financial statements audited by an independent accountant?                                 |            | 2b      | Х          |    |  |  |  |  |
|     | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separar    | te basis,  |         |            |    |  |  |  |  |
|     | consolidated basis, or both:   |            |         |            |    |  |  |  |  |
|     | X Separate basis Consolidated basis Both consolidated and separate basis   |            |         |            |    |  |  |  |  |
| С   | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | e audit,   |         |            |    |  |  |  |  |
|     | review, or compilation of its financial statements and selection of an independent accountant?                     |            | 2c      | X          |    |  |  |  |  |
|     | If the organization changed either its oversight process or selection process during the tax year, explain on Sc   | hedule O.  |         |            |    |  |  |  |  |
| За  | 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?  |            | За      |            | Х  |  |  |  |  |
| b   | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ  | ired audit |         |            |    |  |  |  |  |
|     | or audits, explain why on Schedule O and describe any steps taken to undergo such audits                           |            | 3b      |            |    |  |  |  |  |

Form **990** (2022)

#### **SCHEDULE A**

(Form 990)

Department of the Treasury Internal Revenue Service

## **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. 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 MODEL RAILROAD ASSOC. INC.

**Employer identification number** 

23-7250652 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). 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: 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). 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.) An agricultural research organization described in section 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 X 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. 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. 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. its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. 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. Check this box if the organization received a written determination from the IRS that it is a Type I, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. f Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other ì your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes No above (see instructions)) 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 fails to qualify under the tests listed below, please complete Part III.)

| Sec  | ction A. Public Support  |                       |                     |                      |                     |                     | _         |
|------|--|-----------------------|---------------------|----------------------|---------------------|---------------------|-----------|
| Cale | ndar year (or fiscal year beginning in)                                    | (a) 2018              | <b>(b)</b> 2019     | (c) 2020             | (d) 2021            | (e) 2022            | (f) Total |
| 1    | Gifts, grants, contributions, and  |                       |                     |                      |                     |                     | _         |
|      | membership fees received. (Do not  |                       |                     |                      |                     |                     |           |
|      | include any "unusual grants.")   |                       |                     |                      |                     |                     |           |
| 2    | Tax revenues levied for the organ-   |                       |                     |                      |                     |                     | _         |
|      | ization'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.                               |                       |                     |                      |                     |                     |           |
| Sec  | ction B. Total Support   |                       |                     |                      |                     |                     |           |
| Cale | ndar year (or fiscal year beginning in)                                    | (a) 2018              | <b>(b)</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   | <b>Total support.</b> Add lines 7 through 10                               |                       |                     |                      |                     |                     |           |
| 12   | Gross receipts from related activities,                                    | etc. (see instruction | ons)                |                      |                     | 12                  |           |
| 13   | First 5 years. If the Form 990 is for the                                  | ne organization's fi  | rst, second, third, | fourth, or fifth tax | year as a section 5 | 501(c)(3)           |           |
|      | organization, check this box and stop                                      | here                  |                     |                      |                     |                     | <u></u>   |
|      | ction C. Computation of Publ   |                       |                     |                      |                     |                     |           |
|      | Public support percentage for 2022 (                                       |                       |                     |                      |                     | 14                  | <u>%</u>  |
|      |  |                       |                     |                      |                     | <u>%</u>            |           |
| 16a  | 33 1/3% support test - 2022. If the o                                      |                       |                     |                      |                     |                     |           |
|      | stop here. The organization qualifies as a publicly supported organization |                       |                     |                      |                     |                     |           |
| b    | 33 1/3% support test - 2021. If the d                                      |                       |                     |                      |                     |                     |           |
|      | and <b>stop here.</b> The organization qual                                |                       |                     |                      |                     |                     |           |
| 17a  | 10% -facts-and-circumstances tes   |                       |                     |                      |                     |                     |           |
|      | and if the organization meets the fact                                     |                       |                     |                      | · ·                 | _                   |           |
|      | meets the facts-and-circumstances to                                       | ~                     |                     | • • •                |                     |                     |           |
| b    | 10% -facts-and-circumstances tes   |                       |                     |                      |                     |                     | 10% or    |
|      | more, and if the organization meets the                                    |                       |                     |                      | -                   |                     |           |
| 46   | organization meets the facts-and-circ                                      |                       | -                   | · ·                  |                     |                     | H         |
| 18   | Private foundation. If the organization                                    | n did not check a     | pox on line 13, 16  | a, 16b, 1/a, or 17   | b, cneck this box a | and see instruction | sL        |

#### Part III | Support 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.)

| 80         | qualify under the tests listed b   | elow, please comp    | olete Part II.)     |                      |                     |                     |           |
|------------|--|----------------------|---------------------|----------------------|---------------------|---------------------|-----------|
|            |  | (-) 0040             | (I-) 0040           | /-\ 0000             | /-I\ 0004           | /-\ 0000            | (6) T-+-I |
|            | endar year (or fiscal year beginning in)   | <b>(a)</b> 2018      | <b>(b)</b> 2019     | (c) 2020             | (d) 2021            | (e) 2022            | (f) Total |
| 1          | Gifts, grants, contributions, and  |                      |                     |                      |                     |                     |           |
|            | membership fees received. (Do not  | 722 027              | 1547009.            | 816,335.             | 821,570.            | 1438827.            | 5347678.  |
|            | include any "unusual grants.")   | 723,937.             | 154/009.            | 010,333.             | 021,570.            | 1430047.            | 334/0/0.  |
| 2          | Gross receipts from admissions,<br>merchandise sold or services per-<br>formed, or facilities furnished in<br>any activity that is related to the<br>organization's tax-exempt purpose | 494,806.             | 356,236.            | 221,829.             | 205,843.            | 249,586.            | 1528300.  |
| 3          | Gross receipts from activities that  |                      |                     |                      |                     |                     |           |
|            | are not an unrelated trade or bus-   |                      |                     |                      |                     |                     |           |
|            | iness under section 513  | 145,975.             | 191,230.            | 47,397.              | 60,200.             | 72,446.             | 517,248.  |
| 4          | Tax revenues levied for the organ-   |                      |                     |                      |                     |                     |           |
|            | ization'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   | 1364718.             | 2094475.            | 1085561.             | 1087613.            | 1760859.            | 7393226.  |
| 7 <i>a</i> | Amounts included on lines 1, 2, and  |                      |                     |                      |                     |                     |           |
|            | 3 received from disqualified persons   |                      |                     |                      |                     |                     | 0.        |
| b          | Amounts included on lines 2 and 3 received<br>from other than disqualified persons that<br>exceed the greater of \$5,000 or 1% of the  |                      |                     |                      |                     |                     |           |
|            | amount on line 13 for the year   |                      |                     |                      |                     |                     | 0.        |
| c          | Add lines 7a and 7b  |                      |                     |                      |                     |                     | 0.        |
|            | Public support. (Subtract line 7c from line 6.)  |                      |                     |                      |                     |                     | 7393226.  |
|            | ction B. Total Support   |                      |                     |                      |                     |                     |           |
| Cale       | ndar year (or fiscal year beginning in)  | (a) 2018             | <b>(b)</b> 2019     | (c) 2020             | (d) 2021            | (e) 2022            | (f) Total |
| 9          | Amounts from line 6  | 1364718.             | 2094475.            | 1085561.             | 1087613.            | 1760859.            | 7393226.  |
| 10a        | Gross income from interest,  |                      |                     |                      |                     |                     |           |
|            | dividends, payments received on securities loans, rents, royalties, and income from similar sources  | 153,711.             | 159,068.            | 161,298.             | 171,162.            | 177,813.            | 823,052.  |
| b          | Unrelated business taxable income (less section 511 taxes) from businesses   |                      |                     |                      |                     |                     |           |
|            | acquired after June 30, 1975   |                      |                     |                      |                     |                     |           |
| c          | Add lines 10a and 10b  | 153,711.             | 159,068.            | 161,298.             | 171,162.            | 177,813.            | 823,052.  |
| 11         | Net income from unrelated business activities not included on line 10b, whether or not the business is   |                      |                     |                      |                     |                     |           |
|            | regularly carried on   | 80,168.              | 82,660.             | 67,990.              | 55,752.             | 56,761.             | 343,331.  |
| 12         | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)  |                      |                     |                      |                     |                     |           |
| 13         | Total support. (Add lines 9, 10c, 11, and 12.)   | 1598597.             | 2336203.            | 1314849.             | 1314527.            | 1995433.            | 8559609.  |
|            | First 5 years. If the Form 990 is for th   | ne organization's fi | rst, second, third, | fourth, or fifth tax | year as a section 5 | 01(c)(3) organizati | ion,      |
|            | check this box and stop here   |                      |                     |                      |                     |                     |           |
| Sec        | ction C. Computation of Publ   | ic Support Pe        | rcentage            |                      |                     |                     |           |
| 15         | Public support percentage for 2022 (I  | ine 8, column (f), d | livided by line 13, | column (f))          |                     | 15                  | 86.37 %   |
|            | 16 Public support percentage from 2021 Schedule A, Part III, line 15 86.62 %   |                      |                     |                      |                     |                     |           |
| Sec        | ction D. Computation of Inves  | stment Incom         |                     |                      |                     |                     |           |
| 17         | 17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 9 . 62 %  |                      |                     |                      |                     |                     |           |
| 18         | 0.27   |                      |                     |                      |                     |                     |           |
| 19a        | 33 1/3% support tests - 2022. If the   |                      |                     |                      |                     | 3 1/3%, and line 1  | 7 is not  |
|            | more than 33 1/3%, check this box a  |                      |                     |                      |                     |                     | X         |
| b          | 33 1/3% support tests - 2021. If the   |                      |                     |                      |                     |                     | and       |
|            | line 18 is not more than 33 1/3%, che  |                      |                     |                      |                     |                     |           |
|            | O 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, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 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))? If "Yes," provide detail in Part VI.
- **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? *If* "Yes," *provide detail in* **Part VI.**
- 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? If "Yes," provide detail in Part VI.
- 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)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

|              | Yes   | No   |
|--------------|-------|------|
|              | 103   | 140  |
|              |       |      |
| 1            |       |      |
|              |       |      |
|              |       |      |
| 2            |       |      |
|              |       |      |
| 3a           |       |      |
|              |       |      |
|              |       |      |
| 3b           |       |      |
|              |       |      |
| 3c           |       |      |
| 4-           |       |      |
| 4a           |       |      |
|              |       |      |
| 4b           |       |      |
|              |       |      |
|              |       |      |
|              |       |      |
| 4c           |       |      |
|              |       |      |
|              |       |      |
|              |       |      |
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| 5a           |       |      |
|              |       |      |
| 5b           |       |      |
| 5c           |       |      |
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| 6            |       |      |
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| 7            |       |      |
|              |       |      |
| 8            |       |      |
|              |       |      |
|              |       |      |
| 9a           |       |      |
|              |       |      |
| 9b           |       |      |
|              |       |      |
| 9c           |       |      |
|              |       |      |
| 10a          |       |      |
| IUa          |       |      |
| 10b          |       |      |
| lule A (Forr | n 990 | 2022 |

| Pai    | t IV     | Supporting Organizations (continued)  |            |     |     |
|--------|----------|---|------------|-----|-----|
|        |          | i i i i i i i i i i i i i i i i i i i   |            | Yes | No  |
| 11     | Has th   | ne organization accepted a gift or contribution from any of the following persons?  |            |     |     |
| а      |          | son who directly or indirectly controls, either alone or together with persons described on lines 11b and   |            |     |     |
|        |          | elow, the governing body of a supported organization?   | 11a        |     |     |
| b      | A fami   | ly member of a person described on line 11a above?  | 11b        |     |     |
| С      | A 35%    | controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide  |            |     |     |
|        |          | in Part VI.   | 11c        |     |     |
| Sec    | tion E   | B. Type I Supporting Organizations  |            |     |     |
|        |          |   |            | Yes | No  |
| 1      | Did th   | e governing body, members of the governing body, officers acting in their official capacity, or membership of one or  |            |     |     |
|        |          | supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,  |            |     |     |
|        |          | ors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported |            |     |     |
|        |          | zation, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the  |            |     |     |
|        | _        | rted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.   | 1          |     |     |
| 2      | Did th   | e organization operate for the benefit of any supported organization other than the supported   |            |     |     |
|        | organi   | zation(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in  |            |     |     |
|        | Part V   | I how providing such benefit carried out the purposes of the supported organization(s) that operated,   |            |     |     |
|        |          | rised, or controlled the supporting organization.   | 2          |     |     |
| Sec    | tion C   | 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 trus  | stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control   |            |     |     |
|        | or mai   | nagement of the supporting organization was vested in the same persons that controlled or managed   |            |     |     |
|        |          | pported organization(s).  | 1          |     |     |
| Sec    | tion [   | D. All Type III Supporting Organizations  |            |     |     |
|        |          | ·   |            | Yes | No  |
| 1      | Did th   | e organization provide to each of its supported organizations, by the last day of the fifth month of the  |            |     |     |
|        | •        | zation's tax year, (i) a written notice describing the type and amount of support provided during the prior tax   |            |     |     |
|        |          | ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the   |            |     |     |
|        |          | zation's governing documents in effect on the date of notification, to the extent not previously provided?  | 1          |     |     |
| 2      |          | any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported   |            |     |     |
|        | •        | zation(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how  |            |     |     |
|        |          | ganization maintained a close and continuous working relationship with the supported organization(s).   | 2          |     |     |
| 3      | •        | son of the relationship described on line 2, above, did the organization's supported organizations have a   |            |     |     |
|        | •        | cant voice in the organization's investment policies and in directing the use of the organization's   |            |     |     |
|        |          | e or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's   | _          |     |     |
| 800    |          | rted organizations played in this regard.  Type III Functionally Integrated Supporting Organizations  | 3          |     |     |
| -      |          |   |            |     |     |
| 1      |          | the box next to the method that the organization used to satisfy the Integral Part Test during the yea <b>(see instructions)</b> .<br>The organization satisfied the Activities Test. Complete line <b>2</b> below.                               | •          |     |     |
| a<br>b |          | The organization satisfied the Activities rest. Complete line 2 below.  The organization is the parent of each of its supported organizations. Complete line 3 below.   |            |     |     |
| C      |          | The organization is the parent of each of its supported organizations. Compete time of select.  The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in                             | structio   | ne) |     |
| 2      |          | ies Test. <b>Answer lines 2a and 2b below.</b>  | oti dotioi | Yes | No  |
| a      |          | bstantially all of the organization's activities during the tax year directly further the exempt purposes of  |            | 100 | 140 |
| ŭ      |          | pported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify   |            |     |     |
|        |          | supported organizations and explain how these activities directly furthered their exempt purposes,  |            |     |     |
|        |          | ne organization was responsive to those supported organizations, and how the organization determined  |            |     |     |
|        |          | nese activities constituted substantially all of its activities.  | 2a         |     |     |
| b      |          | e activities described on line 2a, above, constitute activities that, but for the organization's involvement,   |            |     |     |
| -      |          | more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in   |            |     |     |
|        |          | I the reasons for the organization's position that its supported organization(s) would have engaged in  |            |     |     |
|        |          | activities but for the organization's involvement.  | 2b         |     |     |
| 3      |          | t of Supported Organizations. <b>Answer lines 3a and 3b below.</b>  |            |     |     |
| а      |          | e organization have the power to regularly appoint or elect a majority of the officers, directors, or   |            |     |     |
|        | truste   | es of each of the supported organizations? If "Yes" or "No" provide details in Part VI.   | 3a         |     |     |
| b      |          | e organization exercise a substantial degree of direction over the policies, programs, and activities of each   |            |     |     |
|        | of its s | supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.  | 3b         |     |     |

| Sche | edule A (Form 990) 2022 NATIONAL MODEL RAILROAD                                | ASS       | OC. INC.                    | 23-7250652 Page 6              |
|------|--|-----------|-----------------------------|--------------------------------|
| Pa   | rt V Type III Non-Functionally Integrated 509(a)(3) Supporting                 | g Orga    | anizations                  |                                |
| 1    | Check here if the organization satisfied the Integral Part Test as a qualifyin | g trust o | n Nov. 20, 1970 (explain ir | Part VI). See instructions.    |
|      | All other Type III non-functionally integrated supporting organizations mus-   | t comple  | te Sections A through E.    |                                |
| Sect | ion A - Adjusted Net Income  |           | (A) Prior Year              | (B) Current Year<br>(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         |                             |                                |
| Sect | ion B - Minimum Asset Amount   |           | (A) Prior Year              | (B) Current Year<br>(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):              |           |                             |                                |
| а    | Average monthly value of securities  | 1a        |                             |                                |
| b    | Average monthly cash balances  | 1b        |                             |                                |
| С    | Fair market value of other non-exempt-use assets                               | 1c        |                             |                                |
| d    | Total (add lines 1a, 1b, and 1c)   | 1d        |                             |                                |
| е    | Discount claimed for blockage or other factors                                 |           |                             |                                |
|      | (explain in detail in Part VI):  |           |                             |                                |
| 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         |                             |                                |
| Sect | ion C - Distributable Amount   |           |                             | Current Year                   |
| 1    | Adjusted net income for prior year (from Section A, line 8, column A)          | 1         |                             |                                |
| 2    | Enter 0.85 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         |                             |                                |

\_\_ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

5

6

Schedule A (Form 990) 2022

5 Income tax imposed in prior year

instructions).

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

10

10 Line 8 amount divided by line 9 amount

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 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 4 Amounts paid to acquire exempt-use assets 4 5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) Other distributions (describe in Part VI). See instructions. 6 6 7 Total annual distributions. Add lines 1 through 6. 7 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributable amount for 2022 from Section C, line 6

| <u></u>  | Line of amount divided by line 9 amount                       |                             | . 10                                   |   |
|----------|---|-----------------------------|--|---|
| Sect     | ion E - Distribution Allocations (see instructions)           | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2022 | (iii)<br>Distributable<br>Amount for 2022 |
| 1        | Distributable amount for 2022 from Section C, line 6          |                             |  |   |
| 2        | Underdistributions, if any, for years prior to 2022 (reason-  |                             |  |   |
|          | able cause required - explain in Part VI). See instructions.  |                             |  |   |
| 3        | Excess distributions carryover, if any, to 2022               |                             |  |   |
| а        | From 2017   |                             |  |   |
| b        | From 2018   |                             |  |   |
| С        | From 2019   |                             |  |   |
| d        | From 2020   |                             |  |   |
| е        | From 2021   |                             |  |   |
| f        | Total of lines 3a through 3e                                  |                             |  |   |
| g        | Applied to underdistributions of prior years                  |                             |  |   |
| h        | Applied to 2022 distributable amount                          |                             |  |   |
| i        | Carryover from 2017 not applied (see instructions)            |                             |  |   |
| j        | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.        |                             |  |   |
| 4        | Distributions for 2022 from Section D,                        |                             |  |   |
|          | line 7: \$  |                             |  |   |
| а        | Applied to underdistributions of prior years                  |                             |  |   |
| b        | Applied to 2022 distributable amount                          |                             |  |   |
| c        | Remainder. Subtract lines 4a and 4b from line 4.              |                             |  |   |
| 5        | Remaining underdistributions for years prior to 2022, if      |                             |  |   |
|          | any. Subtract lines 3g and 4a from line 2. For result greater |                             |  |   |
|          | than zero, explain in Part VI. See instructions.              |                             |  |   |
| 6        | Remaining underdistributions for 2022. Subtract lines 3h      |                             |  |   |
|          | and 4b from line 1. For result greater than zero, explain in  |                             |  |   |
|          | Part VI. See instructions.                                    |                             |  |   |
| 7        | Excess distributions carryover to 2023. Add lines 3j          |                             |  |   |
|          | and 4c.   |                             |  |   |
| 8        | Breakdown of line 7:  |                             |  |   |
| a        | Excess from 2018  |                             |  |   |
| b        | Excess from 2019  |                             |  |   |
| С        | Excess from 2020  |                             |  |   |
| d        | Excess from 2021  |                             |  |   |
| <u>e</u> | Excess from 2022  |                             |  |   |
|          |   |                             | _                                      |   |

Schedule A (Form 990) 2022

232028 12-09-22 Schedule A (Form 990) 2022

## Schedule B

(Form 990) Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. Department of the Treasury Internal Revenue Service

OMB No. 1545-0047

Schedule B (Form 990) (2022)

Name of the organization

Employer identification number

NATIONAL MODEL RAILROAD ASSOC. INC.

**Schedule of Contributors** 

23-7250652

| Organization type (check one): |   |  |  |  |  |  |  |  |
|--------------------------------|---|--|--|--|--|--|--|--|
| Filers of                      | :   | Section:   |  |  |  |  |  |  |
| Form 99                        | 0 or 990-EZ   | $\overline{X}$ 501(c)( $\overline{3}$ ) (enter number) organization  |  |  |  |  |  |  |
|                                |   | 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation   |  |  |  |  |  |  |
|                                |   | 527 political organization   |  |  |  |  |  |  |
| Form 99                        | 0-PF  | 501(c)(3) exempt private foundation  |  |  |  |  |  |  |
|                                |   | 4947(a)(1) nonexempt charitable trust treated as a private foundation  |  |  |  |  |  |  |
|                                |   | 501(c)(3) taxable private foundation   |  |  |  |  |  |  |
|                                |   | covered by the <b>General Rule</b> or a <b>Special Rule</b> .  7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.   |  |  |  |  |  |  |
| General                        | Rule  |  |  |  |  |  |  |  |
| X                              |   | filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.   |  |  |  |  |  |  |
| Special                        | Rules   |  |  |  |  |  |  |  |
|                                | sections 509(a)(1) a contributor, during  | described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one 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; 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 (entering "N/A" in column (b) instead of the contributor name and address), 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 <b>General Rule</b> applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year\$ |  |  |  |  |  |  |  |
| answer "                       | 'No" on Part IV, line   | at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it <b>must</b> 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify grequirements of Schedule B (Form 990).   |  |  |  |  |  |  |

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Name of organization Employer identification number

### NATIONAL MODEL RAILROAD ASSOC. INC.

23-7250652

| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional   | I space is needed.               |  |
|--------|---|----------------------------------|--|
| (a)    | (b)   | (c)                              | (d)  |
| No.    | Name, address, and ZIP + 4  | Total contributions              | Type of contribution   |
| 1      | 21ST CENTURY LIMITED X2011 530 FIG TREE LANE MARTINEZ, CA 94553   | \$ <u>45,000</u> .               | Person X Payroll   |
| (a)    | (b)   | (c)                              | (d)  |
| No.    | Name, address, and ZIP + 4  | Total contributions              | Type of contribution   |
| 2      | ESTATE OF RALPH WILMOT MOORE II  9841 PENNSYLVANIA DR  THORNTON, CO 80229   | \$339,632.                       | Person X Payroll   |
| (a)    | (b)   | (c)                              | (d)  |
| No.    | Name, address, and ZIP + 4  | Total contributions              | Type of contribution   |
| 3      | INSURED: ROGER L CASON  51 MADISON AVE  NEW YORK, NY 10010  | \$ 7,866.                        | Person X Payroll   |
| (a)    | (b)   | (c)                              | (d)  |
|        | Name, address, and ZIP + 4  ESTATE OF NATHNA OXHANDLER  20550 HUEBNER RD #127  SAN ANTONIO, TX 78258                          | Total contributions  \$ 301,038. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a)    | (b)   | (c)                              | (d)  |
| No5    | Name, address, and ZIP + 4  THE KENNETH W VAN MECHELAN IRREVOCABLE TRUST  11300 ROCKVILLE PIKE SUITE 708  ROCKVILLE, MD 20852 | Total contributions  \$ 52,500.  | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a)    | (b)   | (c)                              | (d)  |
| No.    | Name, address, and ZIP + 4  | Total contributions              | Person Payroll Noncash (Complete Part II for noncash contributions.)   |

Name of organization Employer identification number

### NATIONAL MODEL RAILROAD ASSOC. INC.

23-7250652

| Part II                      | Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed. |   |                      |  |  |  |
|------------------------------|---|---|----------------------|--|--|--|
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given  | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |  |  |  |
|                              |   | \$  |                      |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)  Description of noncash property given  | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |  |  |  |
|                              |   | \$  |                      |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)  Description of noncash property given  | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |  |  |  |
|                              |   | \$  |                      |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)  Description of noncash property given  | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |  |  |  |
|                              |   | \$  |                      |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)  Description of noncash property given  | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |  |  |  |
|                              |   | \$  |                      |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)  Description of noncash property given  | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |  |  |  |
|                              |   | \$  |                      |  |  |  |

Name of organization Employer identification number

# 23-7250652 NATIONAL MODEL RAILROAD ASSOC. INC. 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 info. once.) 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 (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (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 (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I

Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

(e) Transfer of gift

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

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0047 Open to Public

Inspection

Name of the organization

NATIONAL MODEL RAILROAD ASSOC. INC.

Employer identification number 23-7250652

| Pai | organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line |   | nai Fullus Of <i>F</i> | Accounts. Complete if the       |
|-----|--|---|------------------------|---------------------------------|
|     |  | (a) Donor advised fur                   | nds                    | (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 v                                 | vriting that the assets held in         | n donor advised fur    | nds                             |
|     | are the organization's property, subject to the organization's e                               | exclusive legal control?                |                        | Yes No                          |
| 6   | Did the organization inform all grantees, donors, and donor ad                                 | dvisors in writing that grant f         | unds can be used       | only                            |
|     | for charitable purposes and not for the benefit of the donor or                                | r donor advisor, or for any ot          | her purpose confe      | rring                           |
|     | impermissible private benefit?   |   |                        |                                 |
| Pai | t II Conservation Easements. Complete if the org   | anization answered "Yes" or             | n Form 990, Part IV    | /, line 7.                      |
| 1   | Purpose(s) of conservation easements held by the organization                                  | on (check all that apply).              |                        |                                 |
|     | Preservation of land for public use (for example, recreat                                      | tion or education) L                    | eservation of a hist   | orically important land area    |
|     | Protection of natural habitat  | L Pre                                   | eservation of a cert   | ified historic structure        |
|     | Preservation of open space   |   |                        |                                 |
| 2   | Complete lines 2a through 2d if the organization held a qualifi                                | ied conservation contribution           | n in the form of a c   |                                 |
|     | day of the tax year.   |   |                        | Held at the End of the Tax Year |
| а   | Total number of conservation easements   |   |                        | 2a                              |
| b   | Total acreage restricted by conservation easements   |   |                        | 2b                              |
| С   | Number of conservation easements on a certified historic stru                                  | ucture included in (a)                  |                        | 2c                              |
| d   | Number of conservation easements included in (c) acquired a                                    | after July 25,2006, and not o           | n a                    |                                 |
|     | historic structure listed in the National Register   |   |                        | 2d                              |
| 3   | Number of conservation easements modified, transferred, rele                                   | eased, extinguished, or term            | inated by the orga     | nization during the tax         |
|     | year   |   |                        |                                 |
| 4   | Number of states where property subject to conservation eas                                    | sement is located                       |                        |                                 |
| 5   | Does the organization have a written policy regarding the per                                  |   |                        |                                 |
|     | violations, and enforcement of the conservation easements it                                   |   |                        |                                 |
| 6   | Staff and volunteer hours devoted to monitoring, inspecting,                                   | handling of violations, and e           | nforcing conservat     | ion easements during the year   |
| 7   | Amount of expenses incurred in monitoring, inspecting, hand                                    | ling of violations, and enforc          | ing conservation e     | asements during the year        |
| 8   | Does each conservation easement reported on line 2(d) above                                    | a actiofy the requirements of           | facation 170/b)///     | D)/i)                           |
| 0   | and section 170(h)(4)(B)(ii)?  | •                                       | . , . , .              |                                 |
| 9   | In Part XIII, describe how the organization reports conservation                               |   |                        |                                 |
| 3   | balance sheet, and include, if applicable, the text of the footn                               |   | •                      |                                 |
|     | organization's accounting for conservation easements.  | ote to the organization 3 line          | anciai statements t    | nat describes trie              |
| Pai | t III Organizations Maintaining Collections of   | Art. Historical Treas                   | ures. or Other         | Similar Assets.                 |
|     | Complete if the organization answered "Yes" on Form  | •                                       |                        |                                 |
| 1a  | If the organization elected, as permitted under FASB ASC 95                                    | 8, not to report in its revenue         | e statement and ba     | alance sheet works              |
|     | of art, historical treasures, or other similar assets held for pub                             |   |                        |                                 |
|     | service, provide in Part XIII the text of the footnote to its finan                            |   |                        | ·                               |
| b   | If the organization elected, as permitted under FASB ASC 95                                    |   |                        | ce sheet works of               |
|     | art, historical treasures, or other similar assets held for public                             | •                                       |                        |                                 |
|     | provide the following amounts relating to these items:   | , |                        | •                               |
|     | (i) Revenue included on Form 990, Part VIII, line 1  |   |                        | \$                              |
|     |  |   |                        |                                 |
| 2   | If the organization received or held works of art, historical trea                             |   |                        |                                 |
| _   | the following amounts required to be reported under FASB A                                     |   |                        |                                 |
| а   | Revenue included on Form 990, Part VIII, line 1  |   |                        | \$                              |
|     | Assets included in Form 990. Part X  |   |                        | \$                              |

| Pai   | t III Organizations Maintaining (                | Collections of A        | rt, Histo    | rical Tr      | easures, d     | or Othe      | r Similar <i>I</i> | Assets(d     | ontin | ued)  |            |
|-------|--|-------------------------|--------------|---------------|----------------|--------------|--------------------|--------------|-------|-------|------------|
| 3     | Using the organization's acquisition, access     | sion, and other record  | ds, check a  | any of the    | following tha  | t make si    | gnificant use      | of its       |       |       |            |
|       | collection items (check all that apply):         |                         |              |               |                |              |                    |              |       |       |            |
| а     | Public exhibition                                | d                       | I 🗌 Lo       | oan or exc    | hange progra   | am           |                    |              |       |       |            |
| b     | Scholarly research                               | е                       | · 🗌 o        | ther          |                |              |                    |              |       |       |            |
| С     | Preservation for future generations              |                         |              |               |                |              |                    |              |       |       |            |
| 4     | Provide a description of the organization's of   | collections and explai  | n how the    | y further t   | he organizati  | on's exem    | npt purpose        | in Part XII  | I.    |       |            |
| 5     | During the year, did the organization solicit    |                         |              |               |                |              |                    |              |       |       |            |
|       | to be sold to raise funds rather than to be m    | naintained as part of t | the organi   | zation's co   | ollection?     |              |                    | Y            | es    |       | No         |
| Pai   | t IV Escrow and Custodial Arrar                  | ngements. Comple        | ete if the c | rganizatio    | n answered '   | "Yes" on I   | orm 990, Pa        | art IV, line | 9, or |       |            |
|       | reported an amount on Form 990, Pa               | art X, line 21.         |              |               |                |              |                    |              |       |       |            |
| 1a    | Is the organization an agent, trustee, custoo    | dian or other intermed  | diary for co | ontribution   | ns or other as | sets not i   | ncluded            |              |       |       |            |
|       | on Form 990, Part X?                             |                         |              |               |                |              |                    | 🔲 Y          | es    |       | No         |
| b     | If "Yes," explain the arrangement in Part XIII   |                         |              |               |                |              |                    |              |       |       |            |
|       |  |                         |              |               |                |              |                    | An           | nount |       |            |
| С     | Beginning balance                                |                         |              |               |                |              | 1c                 |              |       |       |            |
|       | Additions during the year                        |                         |              |               |                |              |                    |              |       |       |            |
|       | Distributions during the year                    |                         |              |               |                |              |                    |              |       |       |            |
| f     | Ending balance                                   |                         |              |               |                |              | 1f                 |              |       |       |            |
| 2a    | Did the organization include an amount on F      |                         |              |               |                |              | y?                 | 🔲 Y          | es    |       | No         |
| b     | If "Yes," explain the arrangement in Part XIII   | I. Check here if the ex | xplanation   | has been      | provided on    | Part XIII    |                    |              |       |       | ]          |
| Pai   | t V Endowment Funds. Complete                    | if the organization an  | swered "     | Yes" on Fo    |                |              |                    |              |       |       |            |
|       |  | (a) Current year        | (b) Prid     | or year       | (c) Two year   | rs back (    | d) Three years     | back (e      | Four  | years | back       |
| 1a    | Beginning of year balance                        |                         |              |               |                |              |                    |              |       |       |            |
| b     | Contributions                                    |                         |              |               |                |              |                    |              |       |       |            |
| С     | Net investment earnings, gains, and losses       |                         |              |               |                |              |                    |              |       |       |            |
| d     | Grants or scholarships                           |                         |              |               |                |              |                    |              |       |       |            |
|       | Other expenditures for facilities                |                         |              |               |                |              |                    |              |       |       |            |
|       | and programs                                     |                         |              |               |                |              |                    |              |       |       |            |
| f     | Administrative expenses                          |                         |              |               |                |              |                    |              |       |       |            |
| g     | End of year balance                              |                         |              |               |                |              |                    |              |       |       |            |
| 2     | Provide the estimated percentage of the cur      | rrent year end baland   | e (line 1g,  | column (a     | a)) held as:   |              |                    |              |       |       |            |
| а     | Board designated or quasi-endowment              |                         | %            |               |                |              |                    |              |       |       |            |
| b     | Permanent endowment                              | %                       |              |               |                |              |                    |              |       |       |            |
| С     | Term endowment                                   | %                       |              |               |                |              |                    |              |       |       |            |
|       | The percentages on lines 2a, 2b, and 2c sho      | ould equal 100%.        |              |               |                |              |                    |              |       |       |            |
| За    | Are there endowment funds not in the poss-       | ession of the organiz   | ation that   | are held a    | and administe  | red for th   | e                  |              | _     |       |            |
|       | organization by:                                 |                         |              |               |                |              |                    | _            |       | Yes   | No         |
|       | (i) Unrelated organizations                      |                         |              |               |                |              |                    |              | Ba(i) |       |            |
|       | (ii) Related organizations                       |                         |              |               |                |              |                    |              | a(ii) |       |            |
| b     | If "Yes" on line 3a(ii), are the related organiz | ations listed as requi  | red on Scl   | hedule R?     |                |              |                    | L            | 3b    |       |            |
| 4     | Describe in Part XIII the intended uses of the   |                         | owment fu    | nds.          |                |              |                    |              |       |       |            |
| Pai   | t VI Land, Buildings, and Equipn                 |                         |              |               |                |              |                    |              |       |       |            |
|       | Complete if the organization answere             | ed "Yes" on Form 990    | 0, Part IV,  | line 11a. S   | See Form 990   | ), Part X, I | ine 10.            |              |       |       |            |
|       | Description of property                          | (a) Cost or o           |              | (b) Cost      | t or other     |              | cumulated          | (d)          | Book  | value | Э          |
|       |  | basis (investr          | ment)        | basis         | (other)        | depi         | reciation          |              |       |       |            |
| 1a    | Land   |                         |              |               |                |              |                    |              |       |       |            |
| b     | Buildings  |                         |              |               |                |              |                    |              |       |       |            |
| С     | Leasehold improvements                           |                         |              |               |                |              | <u> </u>           |              |       |       |            |
| d     | Equipment  |                         |              |               | 34,032.        |              | 84,032             |              |       |       | 0.         |
|       | Other  |                         |              |               | 4,426.         | 2            | 34,757             |              |       |       | <u>69.</u> |
| Total | . Add lines 1a through 1e. (Column (d) must e    | equal Form 990, Part    | X, column    | n (B), line 1 | 10c.)          |              |                    | 1,           | 609   | 9,6   | <u>69.</u> |

Schedule D (Form 990) 2022

|  | DEL RAILROAD                 | ASSOC. INC.                            | 23-/250652 Page 3           |
|--|------------------------------|--|-----------------------------|
| Part VII Investments - Other Securities.  Complete if the organization answered "Yes" of the organization and the organization answered "Yes" of the organization and the organiz | on Form 000. Dort IV. line   | a 11h Cas Farm 000 Part V line 10      |                             |
| (a) Description of security or category (including name of security)   | (b) Book value               | (c) Method of valuation: Cost          |                             |
| .,   | (b) Book value               | (c) Method of Valuation. Cost          | or end-or-year market value |
| (1) Financial derivatives (2) Closely held equity interests  |                              |  |                             |
| (3) Other  |                              | 1                                      |                             |
| (A)  |                              |  |                             |
| (B)  |                              |  |                             |
| (C)  |                              |  |                             |
| (D)  |                              |  |                             |
| (E)  |                              |  |                             |
| (F)  |                              |  |                             |
| (G)  |                              |  |                             |
| (H)  |                              |  |                             |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)   |                              |  |                             |
| Part VIII Investments - Program Related.   |                              |  |                             |
| Complete if the organization answered "Yes"  |                              |  |                             |
| (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)<br>(9)   |                              |  |                             |
| Total. (Col. (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   | e 11d. See Form 990, Part X, line 15   | i.                          |
| (a) [  | Description                  |  | (b) Book value              |
| (1)  |                              |  |                             |
| (2)  |                              |  |                             |
| (3)  |                              |  |                             |
| (4)  |                              |  |                             |
| (5)  |                              |  |                             |
| (6)  |                              |  |                             |
| (7)  |                              |  |                             |
| (8)  |                              |  |                             |
| (9)  | . 45 \                       |  |                             |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.  | 9 15.)                       |  |                             |
| Complete if the organization answered "Yes" of   | on Form 990 Part IV line     | a 11e or 11f See Form 990 Part X       | line 25                     |
| 1. (a) Description of liability  | orri orri odo, i urciv, iirk | 5 110 01 111. 000 1 0111 000, 1 u.t.x, | (b) Book value              |
| (1) Federal income taxes   |                              |  | (-,                         |
| (2) ACCRUED VACATION LIABILITY   | Y                            |  | 12,000.                     |
| (3) SALES TAX PAYABLE  |                              |  | 35.                         |
| (4) OPERATING LEASE LIABILITY  |                              |  | 129,205.                    |
| (5)  |                              |  | , -                         |
| (6)  |                              |  |                             |
| (7)  |                              |  |                             |
| (8)  |                              |  |                             |
| (9)  |                              |  |                             |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line  | 25.)                         |  | 141,240.                    |

<sup>2.</sup> 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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... X

| Part XI | Recond | ciliation | of Revenue | per | Audited | <b>Financial</b> | <b>Statements</b> | With | Revenue | per R | eturn. |
|---------|--------|-----------|------------|-----|---------|------------------|-------------------|------|---------|-------|--------|

| Pa | Reconciliation of Revenue per Audited Financial St                            | tatements with | i Revenue per R | eturr | 1.         |
|----|---|----------------|-----------------|-------|------------|
|    | 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              | 1,945,050.      |       |            |
| 2  | Amounts included on line 1 but not on Form 990, Part VIII, line 12:           |                |                 |       |            |
| а  | Net unrealized gains (losses) on investments                                  | 2a             | -187,064.       |       |            |
| b  | Donated services and use of facilities  | 2b             |                 |       |            |
| С  | Recoveries of prior year grants   | 2c             |                 |       |            |
| d  | Other (Describe in Part XIII.)  | 2d             |                 |       |            |
| е  | Add lines 2a through 2d   |                |                 | 2e    | -187,064.  |
| 3  | Subtract line 2e from line 1  |                |                 | 3     | 2,132,114. |
| 4  | Amounts included on Form 990, Part VIII, line 12, but not on line 1:          |                |                 |       |            |
| а  | Investment expenses not included on Form 990, Part VIII, line 7b              | 4a             |                 |       |            |
| b  | Other (Describe in Part XIII.)  | 4b             |                 |       |            |
| С  | Add lines 4a and 4b   |                |                 | 4c    | 0.         |
| 5  | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1. |                |                 | 5     | 2,132,114. |
| Pa | rt XII Reconciliation of Expenses per Audited Financial S                     | Statements Wit | h Expenses per  | Retu  | rn.        |
|    | Complete if the organization answered "Yes" on Form 990, Part IV,             | line 12a.      |                 |       |            |
| 1  | Total expenses and losses per audited financial statements                    |                |                 | 1     | 1,430,474. |
| 2  | Amounts included on line 1 but not on Form 990, Part IX, line 25:             |                |                 |       |            |
| а  | Donated services and use of facilities  | 2a             |                 |       |            |
| b  | Prior year adjustments  | 2b             |                 |       |            |
|    | Other losses  |                |                 |       |            |
| d  |   |                |                 |       |            |
| е  | Add lines 2a through 2d   |                |                 | 2e    | 0.         |
| 3  | Subtract line 2e from line 1  |                |                 | 3     | 1,430,474. |
| 4  | Amounts included on Form 990, Part IX, line 25, but not on line 1:            |                |                 |       |            |
| а  | Investment expenses not included on Form 990, Part VIII, line 7b              | 4a             |                 |       |            |
| b  | Other (Describe in Part XIII.)  | 4b             |                 |       |            |
| С  | Add lines 4a and 4b   |                |                 | 4c    | 0.         |

#### Part XIII Supplemental Information.

5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)

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.

THE ORGANIZATION IS A TAX-EXEMPT NOT-FOR-PROFIT ENTITY UNDER SECTION

#### PART X, LINE 2:

UNRELATED BUSINESS INCOME, IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES.

THE ORGANIZATION HAS UNRELATED BUSINESS INCOME UNDER SECTION 511 OF THE

INTERNAL REVENUE CODE. THIS INCOME ARISES FROM CERTAIN OF THE

ORGANIZATION'S PRODUCT SALES.

THE ORGANIZATION FOLLOWS THE REQUIREMENTS OF PROFESSIONAL LITERATURE IN

ACCOUNTING FOR UNCERTAIN TAX POSITIONS. UNDER THIS GUIDANCE, AN

ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION

ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED

ON EXAMINATION WITH TAXING AUTHORITIES. THE ORGANIZATION DOES NOT BELIEVE

1,430,474.

#### 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 Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NATIONAL MODEL RAILROAD ASSOC. INC.

Employer identification number 23-7250652

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO ESTABLISH AND MAINTAIN STANDARDS, PUBLISH A MONTHLY BULLETIN, AND TO INFORM AND SERVE ITS MEMBERSHIP.

FORM 990, PART VI, SECTION A, LINE 6:

THERE ARE SEVEN TYPES OF MEMBERSHIP-REGULAR, SUSTAINING, FAMILY, STUDENT,

FORM 990, PART VI, SECTION A, LINE 7A:

ALL OF THE GOVERNING BODY, WHICH INVOLVES ALL OF THE DIRECTORS, AS WELL AS

SOME OF THE OFFICERS, WHICH INCLUDES THE PRESIDENT AND TWO VICE-PRESIDENTS,

ARE DIRECTLY ELECTED BY THE MEMBERS OF THE ORGANIZATION VIA MAILED BALLOTS.

FORM 990, PART VI, SECTION A, LINE 7B:

PROPOSALS TO CHANGE THE REGULATIONS REQUIRE A MEMBERSHIP VOTE AFTER THE GOVERNING BODY DECIDES TO PROPOSE THE CHANGE.

FORM 990, PART VI, SECTION B, LINE 11B:

EACH MEMBER OF THE BOARD RECEIVES A COPY OF THE RETURN; AFTERWARDS, THE

RETURN IS APPROVED FOR SUBMISSION TO THE IRS VIA A TELECONFERENCE OF THE

MEMBERS.

FORM 990, PART VI, SECTION B, LINE 12C:

ON AN ANNUAL BASIS THE BOARD OF DIRECTORS REVIEWS ITS CONFLICT OF INTEREST POLICY. EVERY OFFICER, DIRECTOR, DEPARTMENT HEAD AND EMPLOYEE COMPLETES A COMPLIANCE STATEMENT THAT IS REVIEWED AND MONITORED BY LEGAL COUNSEL.

Schedule O (Form 990) 2022 Page 2 Name of the organization **Employer identification number** 23-7250652 NATIONAL MODEL RAILROAD ASSOC. INC. FORM 990, PART VI, SECTION B, LINE 15A: BEFORE A DECISION REGARDING COMPENSATION FOR TOP MANAGEMENT IS MADE, THE ENTIRE BOARD REVIEWS INDUSTRY DATA FOR COMPARABILITY AND THE EMPLOYEE'S PERFORMANCE. THE DECISION IS MADE BY UNAMINOUS VOTE OF THE BOARD. THE DECISION IS RECORDED IN THE BOARD MEETING MINUTES. FORM 990, PART VI, SECTION C, LINE 19: THE 990 IS AVAILABLE ON THE INTERNET. OTHER DOCUMENTS SUCH AS THE AUDITED FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE INTERNET TO MEMBERS.

### UNRELATED BUSINESS INCOME

## **CARRYOVER DATA TO 2023**

| NATIONAL MODEL RAILROAD ASSOC. INC.  | Employer Identificat<br>23-72506 | ion Number<br>5 2 |
|--|----------------------------------|-------------------|
| Based on the information provided with this return, the following are possible carryover amounts to next year. |                                  |                   |
| FEDERAL POST-2017 NET OPERATING LOSS - NON-MEMBER RET  | 'AIL SAL                         | 27,222.           |
| FEDERAL PRE-2018 NET OPERATING LOSS  |                                  | 230.              |
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| Name: NATIONAL MODEL RAILROAD ASSOC. | INC |
|--------------------------------------|-----|
|--------------------------------------|-----|

| Name:                                | : NATIONAL MODEI                    | L RAILROAD AS           | SOC. INC.                             |                    |                    |                    |                    |                    |                    | FEIN:              | 23-7250652         |
|--------------------------------------|-------------------------------------|-------------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Туре                                 | and Entity: NON-                    | -MEMBER RETAI           | L SALE POST-20                        |                    | DETAIL C           | ARRYOVER SCH       | IEDULE             |                    |                    |                    |                    |
| Year<br>Origi-<br>nated              | Carryover                           | Total<br>Amount<br>Used | Section 382 Carryover Amount Used for | Amount<br>Used for |
| 2018<br>2019<br>2020<br>2021<br>2022 | 1,657.<br>9,191.<br>14,368.<br>515. |                         |                                       |                    |                    |                    |                    |                    |                    |                    |                    |
|                                      |                                     |                         |                                       |                    |                    |                    |                    |                    |                    |                    |                    |
| Detail<br>Type                       | E Amount<br>S Used for              | Amount<br>Used for      | Amount<br>Used for                    | Amount<br>Used for | Amount<br>Used for | Amount<br>Used for | Amount<br>Used for | Amount<br>Used for | Amount<br>Used for | Amount<br>Used for | Amount<br>Used for |
| Туре                                 | B C                                 |                         |                                       |                    |                    |                    |                    |                    |                    |                    |                    |
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| vame:          | NATIONAL MODE             | EL RAILROAD ASS         | OC. INC.                 |                    |                    |                    |                    |                    |                    | FEIN:  | 23-725065  |
|----------------|---------------------------|-------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Гуре а         | and Entity: PRE           | E-2018 NOL FED          |                          |                    | DETAIL C           | ARRYOVER SCH       | IEDULE             |                    |                    |  |  |
| Year<br>Origi- | Original Carryover Amount | Total<br>Amount<br>Used | Amount Used for 12/31/16 | Amount<br>Used for                               | Amount<br>Used for                               |
| 2015           | 1,544.                    | 1,544.                  | 1,544.                   |                    |                    |                    |                    |                    |                    |  |  |
| 2017           | 1,544.<br>230.            | ,                       | ,                        |                    |                    |                    |                    |                    |                    |  |  |
|                |                           |                         |                          |                    |                    |                    |                    |                    |                    |  |  |
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| Detail<br>Type | č                         |                         |                          |                    |                    |                    |                    |                    |                    |  | -  |
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# IRS e-file Signature Authorization for a Tax Exempt Entity

| or calendar year 2022, or fiscal year beginning | , 2022, and ending | , 20 |
|---|--------------------|------|
|   |                    |      |

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer EIN or SSN NATIONAL MODEL RAILROAD ASSOC. INC. 23-7250652 FRANK J. KOCH Name and title of officer or person subject to tax TREASURER/CFO Type of Return and Return Information Part I Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. **b Total revenue,** if any (Form 990, Part VIII, column (A), line 12) \_\_\_\_\_\_ **1b** Form 990 check here ...... 1a Form 990-EZ check here ... **b Total revenue,** if any (Form 990-EZ, line 9) **2b** 2a За Form 1120-POL check here b Tax based on investment income (Form 990-PF, Part V, line 5) 4b 4a Form 990-PF check here Form 8868 check here ..... b Balance due (Form 8868, line 3c) 5b 5a Form 990-T check here 6a Form 4720 check here ..... 7a Form 5227 check here ..... 8a **b FMV** of assets at end of tax year (Form 5227, Item D) Form 5330 check here ..... **b** Tax due (Form 5330, Part II, line 19) 9b 9a Form 8038-CP check here **b** Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10a **Declaration and Signature Authorization of Officer or Person Subject to Tax** Under penalties of periury. I declare that 🐰 I am an officer of the above entity or 📖 I am a person subject to tax with respect to (name of entity) , (EIN) and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal. PIN: check one box only X | authorize JOHNSON, HICKEY & MURCHISON, P.C. 72506 to enter my PIN Enter five numbers, but ERO firm name do not enter all zeros as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen. As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen. Signature of officer or person subject to tax **Certification and Authentication** ERO's EFIN/PIN. Enter your six-digit electronic filing identification 62533510464 number (EFIN) followed by your five-digit self-selected PIN. Do not enter all zeros I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. ERO's signature Date **ERO Must Retain This Form - See Instructions** 

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8879-TE** (2022)

#### Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

### Application for Automatic Extension of Time To File an Exempt Organization Return

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) Type or print 23-7250652 NATIONAL MODEL RAILROAD ASSOC. INC. File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filing your 8414 GULFVIEW DRIVE return. See instructions City, town or post office, state, and ZIP code. For a foreign address, see instructions. SODDY DAISY, TN 37379 Enter the Return Code for the return that this application is for (file a separate application for each return) **Application** Return **Application** Return Is For Is For Code Code Form 990 or Form 990-EZ 01 Form 1041-A 80 Form 4720 (individual) 03 Form 4720 (other than individual) 09 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 Form 990-T (trust other than above) 06 Form 8870 12 Form 990-T (corporation) 07 JENNY HENDRICKS The books are in the care of ► 8414 GULFVIEW DRIVE - SODDY DAISY, TN 37379 Telephone No. ► 423-892-2846 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this \_\_l. If it is for part of the group, check this box ▶ \_\_\_\_ and attach a list with the names and TINs of all members the extension is for. NOVEMBER 15, 2023, to file the exempt organization return for I request an automatic 6-month extension of time until the organization named above. The extension is for the organization's return for: ► X calendar year 2022 or \_\_\_ tax year beginning , and ending If the tax year entered in line 1 is for less than 12 months, check reason: Initial return L Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За **b** If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2022)

instructions.

## EXTENDED TO NOVEMBER 15, 2023

| Form        | 990-T   | E          | Exempt Organization Business Income Tax Retur  | n        | OMB No. 1545-0047  |
|-------------|---|------------|--|----------|--|
|             |   | <u> </u>   | (and proxy tax under section 6033(e))  |          | 2022   |
|             |   | For cal    | lendar year 2022 or other tax year beginning, and ending, and ending   | — ·      |  |
|             | ment of the Treasury<br>Il Revenue Service      | 1          | Go to www.irs.gov/Form990T for instructions and the latest information.  Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). | .        | Open to Public Inspection for 501(c)(3) Organizations Only |
| Α           | Check box if address changed.                   |            | Name of organization ( Check box if name changed and see instructions.)  | DEmp     | loyer identification number                                |
| <b>B</b> Ex | kempt under section                             | Print      | NATIONAL MODEL RAILROAD ASSOC. INC.  | 2        | 3-7250652  |
| X           | ] 501( <b>c</b> )( <b>3</b> )<br>] 408(e)220(e) | or<br>Type | Number, street, and room or suite no. If a P.O. box, see instructions.  8414 GULFVIEW DRIVE  |          | p exemption number instructions)                           |
|             | 408A 530(a)<br>529(a) 529A                      |            | City or town, state or province, country, and ZIP or foreign postal code SODDY DAISY, TN 37379   | F        | Check box if   |
|             |   | C Bo       | ok value of all assets at end of year  | ┪        | an amended return.   |
| G           | Check organization                              |            | X 501(c) corporation 501(c) trust 401(a) trust Other trust   | State    | college/university   |
|             | Check if filing only to                         |            | Claim credit from Form 8941 Claim a refund shown on Form 2439  |          |  |
|             |   |            | ation filing a consolidated return with a 501(c)(2) titleholding corporation   |          |  |
|             | . , , , ,                                       |            | ed Schedules A (Form 990-T)  |          | 2  |
| K [         | During the tax year,                            | was th     | e corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?   |          | Yes X No   |
| l1          | f "Yes," enter the na                           | ame an     | d identifying number of the parent corporation.  |          |  |
|             | he books are in car                             |            |  | 423-     | 892-2846   |
| Pai         | rt I Total Uni                                  | relate     | d Business Taxable Income  |          |  |
| 1           | Total of unrelated                              | busine     | ss taxable income computed from all unrelated trades or businesses (see  |          |  |
|             | instructions)                                   |            |  | 1        | 0.   |
| 2           | Reserved  |            |  |          |  |
| 3           | Add lines 1 and 2                               |            |  |          |  |
| 4           |   |            | (see instructions for limitation rules)  |          | 0.   |
| 5           |   |            | taxable income before net operating losses. Subtract line 4 from line 3  |          | _  |
| 6           |   | •          | ng loss. See instructions  | 6        | 0.   |
| 7           |   |            | ss taxable income before specific deduction and section 199A deduction.  | 1_       |  |
|             | Subtract line 6 fro                             |            |  |          | 1,000.   |
| 8           |   |            | rally \$1,000, but see instructions for exceptions)  | 8        | 1,000.   |
| 9           |   |            | duction. See instructions  |          | 1,000.   |
| 10          | Total deductions                                |            | nes 8 and 9  | 10       | 1,000.   |
| 11          |   |            | •  | 11       | 0.   |
| Pai         | rt II Tax Com                                   |            | ion  | '''      | <u> </u>   |
| 1           |   |            | s corporations. Multiply Part I, line 11 by 21% (0.21)   | 1        | 0.   |
| 2           |   |            | ates. See instructions for tax computation. Income tax on the amount on  | <u> </u> |  |
| -           | Part I, line 11 from                            |            | Tax rate schedule or Schedule D (Form 1041)  | 2        |  |
| 3           | Proxy tax. See ins                              |            | ,  | 3        |  |
| 4           | Other tax amounts                               |            |  | 4        |  |
| 5           | Alternative minimu                              |            |  | 5        |  |
| 6           | Tax on noncomp                                  | liant fa   | cility income. See instructions  | 6        |  |
| 7           | Total. Add lines 3                              | throug     | h 6 to line 1 or 2, whichever applies  | 7        | 0.   |
| LHA         | For Paperwork F                                 | Reduct     | ion Act Notice, see instructions.  |          | Form <b>990-T</b> (2022)                                   |

LHA For Paperwork Reduction Act Notice, see instructions.

| Form 9  |         | ,  |                              |                         |                |                   |   | Page 2      |
|---------|---------|--|------------------------------|-------------------------|----------------|-------------------|---|-------------|
| Part    | III T   | Tax and Payments   |                              |                         |                |                   |   |             |
| 1a      | Foreig  | gn tax credit (corporations attach Form                  | 1118; trusts attach F        | orm 1116)               | 1a             |                   |   |             |
| b       | Other   | credits (see instructions)                               |                              |                         | 1b             |                   |   |             |
| С       | Gene    | ral business credit. Attach Form 3800 (s                 | ee instructions)             |                         | 1c             |                   |   |             |
| d       | Credit  | t for prior year minimum tax (attach Forn                | n 8801 or 8827)              |                         | 1d             |                   |   |             |
| е       | Total   | credits. Add lines 1a through 1d                         |                              |                         |                |                   | 1e  |             |
| 2       | Subtr   | act line 1e from Part II, line 7                         |                              | <u></u>                 | <u>.</u> .     | <u></u>           | 2   | 0.          |
| 3       | Other   | amounts due. Check if from: 🖳 Form                       | 1 4255 🔲 Form                | 8611 Form               | n 8697 🗀       | Form 8866         |   |             |
|         |         | Othe   | r (attach statement)         |                         |                |                   | 3   |             |
| 4       | Total   | tax. Add lines 2 and 3 (see instructions)                | ). L Check i                 | if includes tax pre     | viously defe   | erred under       |   | _           |
|         | sectio  | on 1294. Enter tax amount here                           |                              |                         |                |                   | 4   | 0.          |
| 5       | Curre   | nt net 965 tax liability paid from Form 96               | 35-A, Part II, column        | (k)                     |                |                   | 5   | 0.          |
| 6a      | Paym    | ents: A 2021 overpayment credited to 2                   |                              |                         | 6a             |                   |   |             |
| b       | 2022    | estimated tax payments. Check if section                 | on 643(g) election ap        | pliesL                  | 6b             |                   |   |             |
| С       | Tax d   | eposited with Form 8868                                  |                              |                         | 6c             |                   |   |             |
| d       |         | gn organizations: Tax paid or withheld at                |                              |                         |                |                   |   |             |
| е       | Backı   | up withholding (see instructions)                        |                              |                         | 6e             |                   |   |             |
| f       |         | t for small employer health insurance pre                |                              |                         | 6f             |                   |   |             |
| g       |         | credits, adjustments, and payments:                      |                              |                         | _              |                   |   |             |
|         |         | Form 4136  | Other                        | Tota                    | al <b>6g</b>   |                   |   |             |
| 7       |         | payments. Add lines 6a through 6g                        |                              |                         |                |                   | 7   |             |
| 8       |         | ated tax penalty (see instructions). Chec                |                              |                         |                |                   | <b>⊿</b>  _8_                               |             |
| 9       |         | <b>lue.</b> If line 7 is smaller than the total of lir   |                              |                         |                |                   |   |             |
| 10      |         | payment. If line 7 is larger than the total              |                              |                         | rpaid          |                   |   |             |
| 11      |         | the amount of line 10 you want: Credite                  |                              |                         | alian (        | Refunde           | d   11                                      |             |
|         |         | Statements Regarding Certain                             |                              |                         |                |                   |   |             |
| 1       |         | y time during the 2022 calendar year, di                 | · ·                          |                         | · ·            |                   | •   | Yes No      |
|         |         | a financial account (bank, securities, or o              | ,                            | •                       | •              | •                 |   |             |
|         |         | N Form 114, Report of Foreign Bank an                    | d Financial Accounts         | s. If "Yes," enter t    | he name of     | the foreign count | ry  | V           |
| •       | here    |  |                              |                         |                |                   |   | _ <u>X</u>  |
| 2       |         | g the tax year, did the organization rece                |                              | · ·                     |                |                   |   | x           |
|         |         | n trust?   |                              |                         |                |                   |   |             |
| •       |         | s," see instructions for other forms the o               |                              |                         |                | ¢                 |   |             |
| 3       |         | the amount of tax-exempt interest recei                  |                              | 230 • Do not            |                |                   |   | -           |
| 4       |         | available pre-2018 NOL carryovers here                   |                              |                         | -              | •                 | •   |             |
| -       |         | n on Schedule A (Form 990-T). Don't red                  |                              |                         |                |                   |   |             |
| 5       |         | 2017 NOL carryovers. Enter the Busines                   | •                            | •                       |                | •                 |   |             |
| -       | trie ai | mounts shown below by any NOL claime                     |                              | A, Part II, line 17 I   |                | ole post-2017 NO  |   | $\dashv$    |
|         |         | Business Activ   | 3120                         |                         | \$             | Die post-2017 NO  | 25,731.                                     | _           |
|         |         | 310  | 7120                         | -                       | \$             |                   | 23,731                                      | <u>'</u>    |
| 6a      | Did th  | ne organization change its method of ac                  | counting? (soo instru        | \                       |                |                   |   | $ \times$   |
|         |         | s "Yes," has the organization described                  | • •                          | ,                       |                |                   |   |             |
| Б       |         |  | _                            |                         |                |                   |   |             |
| Part    |         | Supplemental Information                                 |                              |                         |                |                   |   | ·-          |
|         |         | xplanation required by Part IV, line 6b. A               | lee provide any othe         | or additional infor     | mation Soc     | inetructions      |   |             |
| Flovide | tile e  | xplanation required by Part IV, line ob. A               | aso, provide any our         | er additional imon      | mation. See    | ilistructions.    |   |             |
|         |         |  |                              |                         |                |                   |   |             |
| -       |         | nder penalties of perjury, I declare that I have examine |                              |                         |                |                   | nowledge and belief,                        | it is true, |
| Sign    | co      | rrect, and complete. Declaration of preparer (other that | an taxpayer) is based on all | information of which pr | eparer has any | knowledge.        |   |             |
| Here    |         |  | 1                            | TREAS                   | URER/C         | FO                | May the IRS discuss<br>the preparer shown I |             |
|         | Si      | gnature of officer                                       | Date                         | Title                   |                |                   | instructions)?                              |             |
|         |         | Print/Type preparer's name                               | Preparer's signature         |                         | Date           | Check             | if PTIN                                     |             |
| Daid    |         | The type property of harmon                              |                              |                         |                | self- employe     |   |             |
| Paid    | ·re-    | DEAN KRECH   |                              |                         |                | 25 5              | n P0063                                     | 39050       |
| Prepa   |         | Firm's name JOHNSON, HIC                                 | KEY & MURC                   | CHISON, P               | .C.            | Firm's EIN        |   | 046406      |
| Use C   | IIIY    | -  | MILLS DRIV                   |                         |                | 5 2.11            |   |             |
|         |         |  | GA. TN 3742                  |                         |                | Phone no.         | (423)756                                    | 5-0052      |

| FORM 990-T           | PRE-201            | .8 NET OPERATING              | LOSS DEDUCTION    | STATEMENT 1            |
|----------------------|--------------------|-------------------------------|-------------------|------------------------|
| TAX YEAR             | LOSS SUSTAINED     | LOSS<br>PREVIOUSLY<br>APPLIED | LOSS<br>REMAINING | AVAILABLE<br>THIS YEAR |
| 12/31/15<br>12/31/17 | 1,544.<br>230.     | 1,544.                        | 0.<br>230.        | 0.<br>230.             |
| NOL CARRYOV          | VER AVAILABLE THIS | YEAR                          | 230.              | 230.                   |

#### **SCHEDULE A** (Form 990-T)

# **Unrelated Business Taxable Income** From an Unrelated Trade or Business

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

501(c)(3) Organizations Only

| A 1        | Name of the organization NATIONAL MODEL RAILROAD ASSOC. I   | NC. |               | B Employer i      |         | cation number<br>52 |
|------------|---|-----|---------------|-------------------|---------|---------------------|
| C          | Unrelated business activity code (see instructions) 51312   | 0   |               | <b>D</b> Sequence | ):<br>- | 1 of 2              |
| <u>E 1</u> | Describe the unrelated trade or business NON-MEMBER R   | ETA | IL SALE OF TR | RAIN PART         | S       |                     |
| Pa         | rt I Unrelated Trade or Business Income   |     | (A) Income    | (B) Expense       | s       | (C) Net             |
|            | Gross receipts or sales 2,658.  |     |               |                   |         |                     |
|            | Less returns and allowances c Balance   | 1c  | 2,658.        |                   |         |                     |
| 2          | Cost of goods sold (Part III, line 8)   | 2   | 4,149.        |                   |         |                     |
| 3          | Gross profit. Subtract line 2 from line 1c  | 3   | -1,491.       |                   |         | -1,491.             |
| 4 a        | Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions                | 4a  |               |                   |         |                     |
| b          | Net gain (loss) (Form 4797) (attach Form 4797). See instructions)                                     | 4b  |               |                   |         |                     |
|            | Capital loss deduction for trusts   | 4c  |               |                   |         |                     |
| 5          | Income (loss) from a partnership or an S corporation (attach  |     |               |                   |         |                     |
| _          | statement)  | 5   |               |                   |         |                     |
| 6          | Rent income (Part IV)   | 6   |               |                   |         |                     |
| 7          | Unrelated debt-financed income (Part V)   | 7   |               |                   |         |                     |
| 8          | Interest, annuities, royalties, and rents from a controlled   |     |               |                   |         |                     |
|            | organization (Part VI)  | 8   |               |                   |         |                     |
| 9          | Investment income of section 501(c)(7), (9), or (17)  |     |               |                   |         |                     |
|            | organizations (Part VII)  | 9   |               |                   |         |                     |
| 10         | Exploited exempt activity income (Part VIII)  | 10  |               |                   |         |                     |
| 11         | Advertising income (Part IX)  | 11  |               |                   |         |                     |
| 12         | Other income (see instructions; attach statement)   | 12  |               |                   |         |                     |
| 13         | Total. Combine lines 3 through 12   | 13  | -1,491.       |                   |         | -1,491.             |
| Pa         | <b>Deductions Not Taken Elsewhere</b> See instructi directly connected with the unrelated business in |     |               | uctions. Dedu     | uctior  | ns must be          |
| 1          | Compensation of officers, directors, and trustees (Part X)  |     |               |                   | 1       |                     |
| 2          | Salaries and wages  |     |               |                   | 2       |                     |
| 3          | Repairs and maintenance   |     |               |                   | 3       |                     |
| 4          | Bad debts   |     |               |                   | 4       |                     |
| 5          | Interest (attach statement). See instructions   |     |               |                   | 5       |                     |
| 6          | Taxes and licenses  |     |               |                   | 6       |                     |
| 7          | Depreciation (attach Form 4562). See instructions   |     | 7             |                   |         |                     |
| 8<br>9     | Less depreciation claimed in Part III and elsewhere on return  Depletion                              |     |               |                   | 8b<br>9 |                     |
| 10         | Contributions to deferred compensation plans  |     |               |                   | 10      |                     |
| 11         | Employee benefit programs   |     |               |                   | 11      |                     |
| 12         | Excess exempt expenses (Part VIII)  |     |               |                   | 12      |                     |
| 13         | Excess readership costs (Part IX)   |     |               |                   | 13      |                     |
| 14         | Other deductions (attach statement)   |     |               |                   | 14      |                     |
| 15         | Total deductions. Add lines 1 through 14  |     |               |                   | 15      | 0.                  |
| 16         | Unrelated business income before net operating loss deduction. S                                      |     |               |                   | 16      | -1,491.             |
| 17         | column (C)  Deduction for net operating loss. See instructions  |     |               |                   | 17      | 0.                  |
| 18         | Unrelated business taxable income. Subtract line 17 from line 10                                      |     |               |                   | 18      | -1,491.             |

|          | ule A (Form 990-1) 2022  |                          | . ht/h                    |                  | Page 2   |
|----------|--|--------------------------|---------------------------|------------------|----------|
| Part     |  | nod of inventory valuat  |                           |                  |          |
| 1        | Inventory at beginning of year   |                          |                           | 1                | 0.       |
| 2        | Purchases  |                          |                           | 2                | 887.     |
| 3        | Cost of labor  |                          |                           | 3                | 3,262.   |
| 4        | Additional section 263A costs (attach statement)   |                          |                           | 4                | 0.       |
| 5        | Other costs (attach statement)   |                          |                           | 5                | 0.       |
| 6        | Total. Add lines 1 through 5   |                          |                           | 6                | 4,149.   |
| 7        | Inventory at end of year   |                          |                           |                  | 0.       |
| 8        | Cost of goods sold. Subtract line 7 from line 6. Enter I                                   | nere and in Part I, line | 2                         | 8                | 4,149.   |
| 9        | Do the rules of section 263A (with respect to property                                     | produced or acquired     | for resale) apply to the  | e organization?  | Yes X No |
| Part     | IV Rent Income (From Real Property and   | d Personal Prope         | rty Leased with           | Real Property)   |          |
| 1        | Description of property (property street address, city, s                                  | state, ZIP code). Chec   | k if a dual-use. See ins  | tructions.       |          |
|          | A  |                          |                           |                  |          |
|          | В  |                          |                           |                  |          |
|          | c 🗆  |                          |                           |                  |          |
|          | D  |                          |                           |                  |          |
|          |  | Α                        | В                         | С                |          |
| 2        | Rent received or accrued   | 71                       |                           |                  |          |
| a        | From personal property (if the percentage of   |                          |                           |                  |          |
| а        | rent for personal property is more than 10%  |                          |                           |                  |          |
|          | but not more than 50%)   |                          |                           |                  |          |
| <b>L</b> |  |                          |                           |                  |          |
| b        | From real and personal property (if the  |                          |                           |                  |          |
|          | percentage of rent for personal property exceeds   |                          |                           |                  |          |
|          | 50% or if the rent is based on profit or income)   |                          |                           |                  |          |
| С        | Total rents received or accrued by property.   |                          |                           |                  |          |
|          | Add lines 2a and 2b, columns A through D   |                          |                           |                  |          |
| _        |  |                          |                           |                  | 0.       |
| 3        | Total rents received or accrued. Add line 2c columns A                                     | tnrougn D. Enter nere    | e and on Part I, line 6,  | Column (A)       | <u></u>  |
|          | Deductions directly connected with the income  |                          |                           |                  |          |
| 4        | in lines 2(a) and 2(b) (attach statement)  |                          |                           |                  |          |
| _        | <b>T. I. I.</b> I.                                     |                          | l' 0 l (D)                |                  | 0.       |
| Part     | Total deductions. Add line 4 columns A through D. En  V Unrelated Debt-Financed Income (se |                          | line 6, column (B)        |                  | <u> </u> |
|          | ·  |                          | 0                         |                  |          |
| 1        | Description of debt-financed property (street address,                                     | city, state, ZIP code).  | Check if a dual-use. S    | ee instructions. |          |
|          | A  |                          |                           |                  |          |
|          | В  |                          |                           |                  |          |
|          | C  |                          |                           |                  |          |
|          | D  |                          |                           | ı                |          |
|          | ·  | A                        | В                         | С                | D        |
| 2        | Gross income from or allocable to debt-financed  |                          |                           |                  |          |
|          | property   |                          |                           |                  |          |
| 3        | Deductions directly connected with or allocable  |                          |                           |                  |          |
|          | to debt-financed property  |                          |                           |                  |          |
| а        | Straight line depreciation (attach statement)  |                          |                           |                  | _        |
| b        | Other deductions (attach statement)  |                          |                           |                  |          |
| С        | Total deductions (add lines 3a and 3b,   |                          |                           |                  |          |
|          | columns A through D)   |                          |                           |                  |          |
| 4        | Amount of average acquisition debt on or allocable   |                          |                           |                  |          |
|          | to debt-financed property (attach statement)   |                          |                           |                  |          |
| 5        | Average adjusted basis of or allocable to debt-  |                          |                           |                  |          |
|          | financed property (attach statement)   |                          |                           |                  |          |
| 6        | Divide line 4 by line 5  | %                        | %                         | %                | %        |
| 7        | Gross income reportable. Multiply line 2 by line 6   | ,,                       |                           |                  |          |
| 8        | <b>Total gross income</b> (add line 7, columns A through D)                                | . Enter here and on Pa   | rt I. line 7. column (A)  | <u> </u>         | 0.       |
| -        | J (aaa , Joidinilo / an Jugit D)   |                          | , , , ,                   |                  |          |
| 9        | Allocable deductions. Multiply line 3c by line 6   |                          |                           |                  |          |
| 10       | Total allocable deductions. Add line 9, columns A thr                                      | ough D. Enter here an    | d on Part I, line 7, colu | ımn (B)          | 0.       |
| 11       | Total dividends-received deductions included in line                                       |                          |                           |                  | 0.       |
|          |  |                          |                           |                  |          |

| Part VI Interest, Ann      | uities, R     | oyalties, and R        | ents fro           | m Contro       | lled O   | rganization                 | ns (see             | instruct              | ions)  |  |  |
|----------------------------|---------------|------------------------|--------------------|----------------|----------|-----------------------------|---------------------|-----------------------|--------|--|--|
|                            |               |                        |                    |                | Е        | xempt Contro                | lled Orga           | anization             | S      |  |  |
| 1. Name of controlle       | ed            | 2. Employer            | 2. Employer 3. Net |                | 4. Tota  | al of specified             | 5. Part of column 4 |                       |        |  |  |
| organization               |               | identification         | incon              | me (loss) paym |          | nents made                  |                     | ncluded<br>Iling orga |        | connected with                             |  |
|                            |               | number                 | (see ins           | structions)    |          |                             |                     | gross inc             |        | income in column 5                         |  |
| (1)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (2)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (3)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (4)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
|                            |               | Noi                    |                    | Controlled O   |          | ions                        |                     |                       |        |  |  |
| 7. Taxable Income          |               | Net unrelated          |                    | otal of specif |          | 10. Part of that is income. |                     |                       |        | Deductions directly                        |  |
|                            |               | ncome (loss)           | pa                 | yments mad     | е        | controlling                 |                     |                       |        | connected with                             |  |
|                            | (se           | e instructions)        |                    |                |          |                             | income              |                       | inc    | ome in column 10                           |  |
| <u>(1)</u>                 |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (2)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (3)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (4)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
|                            |               |                        |                    |                |          | Add colum<br>Enter here     |                     |                       |        | columns 6 and 11.<br>r here and on Part I, |  |
|                            |               |                        |                    |                |          | I .                         | olumn (             | ,                     |        | ne 8, column (B)                           |  |
| Totale                     |               |                        |                    |                |          |                             |                     | 0.                    |        | 0.   |  |
| Part VII Investment        | Income        | of a Section 50        | 1(0)(7)            | (9) or (17     | ) Orga   | nization (s                 | aa inatu            |                       |        |  |  |
|                            | cription of   |                        | , i (C)(1),        | 2. Amou        |          | 3. Deduction                |                     | <b>4.</b> Set-        | acidoc | 5. Total deductions                        |  |
| 500                        | onpaon or     | aroome                 |                    | incon          |          | directly conn               |                     | attach st             |        | and set-asides                             |  |
|                            |               |                        |                    |                |          | (attach state               | ment)               |                       |        | (add cols 3 and 4)                         |  |
| (1)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (2)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (3)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| (4)                        |               |                        |                    |                |          |                             |                     |                       |        |  |  |
|                            |               |                        |                    | Add amou       |          |                             |                     |                       |        | Add amounts in                             |  |
|                            |               |                        |                    | column 2.      |          |                             |                     |                       |        | column 5. Enter                            |  |
|                            |               |                        |                    | line 9, colu   | ,        |                             |                     |                       |        | line 9, column (B)                         |  |
| Totals                     |               |                        |                    |                | 0.       |                             |                     |                       |        | 0.   |  |
| Part VIII Exploited E      | Exempt /      | <b>Activity Income</b> | , Other            | Than Adv       | ertisir  | ng Income                   | see inst            | ructions)             |        |  |  |
| 1 Description of exploit   | ed activity:  |                        |                    |                |          |                             |                     |                       |        |  |  |
| 2 Gross unrelated business | ness incom    | ne from trade or busi  | ness. Ente         | er here and c  | n Part I | , line 10, colun            | nn (A)              |                       | 2      |  |  |
| 3 Expenses directly con    | nnected wi    | th production of unr   | elated bus         | siness incom   | e. Enter | here and on F               | art I,              |                       |        |  |  |
|                            |               |                        |                    |                |          |                             |                     |                       | 3      |  |  |
| 4 Net income (loss) from   |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| lines 5 through 7          |               |                        |                    |                |          |                             |                     |                       | 4      |  |  |
| 5 Gross income from a      |               |                        |                    |                |          |                             |                     |                       | 5      |  |  |
| 6 Expenses attributable    |               |                        |                    |                |          |                             |                     |                       | 6      |  |  |
| 7 Excess exempt expe       |               |                        |                    |                |          |                             |                     |                       |        |  |  |
| 4. Enter here and on       | Part II, line | 12                     |                    |                |          |                             |                     |                       | 7      |  |  |

Schedule A (Form 990-T) 2022

| Page | 4 |
|------|---|
|      |   |

| Part    | IX              | Advertising Income  |               |   |                     |                 |                    |
|---------|-----------------|---|---------------|---|---------------------|-----------------|--------------------|
| 1       | Nam             | e(s) of periodical(s). Check box if reporti               | ing two or r  | more periodicals on a                   | consolidated basi   | S.              |                    |
|         | <b>A</b> $\Box$ |   |               |   |                     |                 |                    |
|         | в               |   |               |   |                     |                 |                    |
|         | с□              |   |               |   |                     |                 |                    |
|         | D□              |   |               |   |                     |                 |                    |
| Enter a | amoun'          | ts for each periodical listed above in the                | e correspor   | nding column.                           |                     |                 |                    |
|         |                 | ·   | · [           | Α                                       | В                   | С               | D                  |
| 2       | Gros            | s advertising income                                      |               |   |                     | _               |                    |
|         |                 | columns A through D. Enter here and or                    |               | e 11. column (A)                        |                     | •               | 0.                 |
| а       |                 | 3   | ,             | , |                     |                 |                    |
| 3       | Direc           | t advertising costs by periodical                         | Γ             |   |                     |                 |                    |
| а       |                 | columns A through D. Enter here and or                    | _             | e 11, column (B)                        |                     | •               | 0.                 |
|         |                 | C   | ,             | , |                     |                 |                    |
| 4       | Adve            | ertising gain (loss). Subtract line 3 from li             | ine [         |   |                     |                 |                    |
|         |                 | r any column in line 4 showing a gain,                    |               |   |                     |                 |                    |
|         |                 | plete lines 5 through 8. For any column i                 | in            |   |                     |                 |                    |
|         |                 | showing a loss or zero, do not complet                    | 1             |   |                     |                 |                    |
|         |                 | 5 through 7, and enter zero on line 8                     | 1             |   |                     |                 |                    |
| 5       | Read            | lership costs   |               |   |                     |                 |                    |
| 6       |                 | lation income   |               |   |                     |                 |                    |
| 7       |                 | ss readership costs. If line 6 is less than               |               |   |                     |                 |                    |
|         | line 5          | i, subtract line 6 from line 5. If line 5 is le           | ess           |   |                     |                 |                    |
|         | than            | line 6, enter zero  |               |   |                     |                 |                    |
| 8       | Exce            | ss readership costs allowed as a                          |               |   |                     |                 |                    |
|         | dedu            | ction. For each column showing a gain                     | on            |   |                     |                 |                    |
|         | line 4          | , enter the lesser of line 4 or line 7                    |               |   |                     |                 |                    |
| а       | Add             | line 8, columns A through D. Enter the g                  | greater of th | he line 8a, columns to                  | tal or zero here an | d on            | _                  |
|         |                 | II, line 13   |               |   |                     |                 | 0.                 |
| Part    | X               | Compensation of Officers, Di                              | irectors,     | and Trustees (s                         | ee instructions)    | <del> </del>    |                    |
|         |                 |   |               |   |                     | 3. Percentage   | 4. Compensation    |
|         |                 | 1. Name   |               | 2. Title                                |                     | of time devoted | attributable to    |
|         |                 |   |               |   |                     | to business     | unrelated business |
| (1)     |                 |   |               |   |                     | %               |                    |
| (2)     |                 |   |               |   |                     | %               |                    |
| (3)     |                 |   |               |   |                     | %               |                    |
| (4)     |                 |   |               |   |                     | %               |                    |
| T-4-1   | <b></b>         | have and an Dark II. Bas 4                                |               |   |                     |                 | 0.                 |
| Part    |                 | here and on Part II, line 1 Supplemental Information (see |               |   |                     |                 | 0.                 |
| Part    | ΛI              | Supplemental information (se                              | ee instructi  | ions)                                   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |
|         |                 |   |               |   |                     |                 |                    |

| 990-T SCH A                                  | POST-201                            | 7 NET OPERATING               | LOSS DEDUCTION                      | STATEMENT 2                         |
|--|-------------------------------------|-------------------------------|-------------------------------------|-------------------------------------|
| TAX YEAR                                     | LOSS SUSTAINED                      | LOSS<br>PREVIOUSLY<br>APPLIED | LOSS<br>REMAINING                   | AVAILABLE<br>THIS YEAR              |
| 12/31/18<br>12/31/19<br>12/31/20<br>12/31/21 | 1,657.<br>9,191.<br>14,368.<br>515. | 0.<br>0.<br>0.<br>0.          | 1,657.<br>9,191.<br>14,368.<br>515. | 1,657.<br>9,191.<br>14,368.<br>515. |
| NOL CARRYOV                                  | ER AVAILABLE THIS                   | YEAR                          | 25,731.                             | 25,731.                             |

#### **SCHEDULE A** (Form 990-T)

# **Unrelated Business Taxable Income** From an Unrelated Trade or Business

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

B Employer identification number

|            | NATIONAL MODEL RAILROAD ASSOC. I   | NC.   |              | 23-725             | 0652          |                   |
|------------|--|-------|--------------|--------------------|---------------|-------------------|
| <b>c</b> L | nrelated business activity code (see instructions) 51312                                       | 0     |              | <b>D</b> Sequence: | 2             | of 2              |
|            | MAGAGANE ADI   |       | TATMA THANKS |                    |               |                   |
|            | escribe the unrelated trade or business MAGAZINE ADV   | ERTI  | ISING INCOME |                    | $\overline{}$ |                   |
| Par        | t I Unrelated Trade or Business Income   |       | (A) Income   | (B) Expenses       |               | (C) Net           |
| 1a         | Gross receipts or sales  |       |              |                    |               |                   |
| b          | Less returns and allowances c Balance  | 1c    |              |                    |               |                   |
| 2          | Cost of goods sold (Part III, line 8)  | 2     |              |                    |               |                   |
| 3          | Gross profit. Subtract line 2 from line 1c   | 3     |              |                    |               |                   |
| 4 a        | Capital gain net income (attach Schedule D (Form 1041 or Form                                  |       |              |                    |               |                   |
|            | 1120)). See instructions   | 4a    |              |                    |               |                   |
| b          | Net gain (loss) (Form 4797) (attach Form 4797). See instructions)                              | 4b    |              |                    |               |                   |
| С          | Capital loss deduction for trusts  | 4c    |              |                    |               |                   |
| 5          | Income (loss) from a partnership or an S corporation (attach                                   |       |              |                    |               |                   |
|            | statement)   | 5     |              |                    |               |                   |
| 6          | Rent income (Part IV)  | 6     |              |                    |               |                   |
| 7          | Unrelated debt-financed income (Part V)  | 7     |              |                    |               |                   |
| 8          | Interest, annuities, royalties, and rents from a controlled                                    |       |              |                    |               |                   |
|            | organization (Part VI)   | 8     |              |                    |               |                   |
| 9          | Investment income of section 501(c)(7), (9), or (17)   |       |              |                    |               |                   |
|            | organizations (Part VII)   | 9     |              |                    |               |                   |
| 10         | Exploited exempt activity income (Part VIII)   | 10    |              |                    |               |                   |
| 11         | Advertising income (Part IX)   | 11    | 78,429.      | 20,17              | 7.            | 58,252.           |
| 12         | Other income (see instructions; attach statement)  | 12    |              |                    |               |                   |
| 13         | Total. Combine lines 3 through 12  | 13    | 78,429.      | 20,17              | 7.            | 58,252.           |
| Par        | Deductions Not Taken Elsewhere See instructi directly connected with the unrelated business in | ncome | 3            |                    |               | ust be            |
| 1          | Compensation of officers, directors, and trustees (Part X)                                     |       |              |                    | 1             |                   |
| 2          | Salaries and wages   |       |              |                    | 2             |                   |
| 3          | Repairs and maintenance  |       |              |                    | 3             |                   |
| 4          | Bad debts  |       |              |                    | 4             |                   |
| 5          | Interest (attach statement). See instructions  |       |              |                    | 5             |                   |
| 6          | Taxes and licenses   |       |              |                    | 6             |                   |
| 7          | Depreciation (attach Form 4562). See instructions  |       | 7            |                    |               |                   |
| 8          | Less depreciation claimed in Part III and elsewhere on return                                  |       |              |                    | Bb            |                   |
| 9          | Depletion  |       |              |                    | 9             |                   |
| 10         | Contributions to deferred compensation plans   |       |              |                    | 10            |                   |
| 11         | Employee benefit programs  |       |              |                    | 11            |                   |
| 12         | Excess exempt expenses (Part VIII)   |       |              |                    | 12            | E0 2E2            |
| 13         | Excess readership costs (Part IX)  |       |              |                    | 13            | 58,252.           |
| 14         | Other deductions (attach statement)  |       |              | I                  | 14            | 58,252.           |
| 15         |  |       |              |                    | 15            | 30,434.           |
| 16         | Unrelated business income before net operating loss deduction. S                               |       |              |                    | .             | 0                 |
|            | column (C)   |       |              |                    | 16            | 0.                |
| 17<br>40   | Deduction for net operating loss. See instructions   |       |              |                    | 17            | <u> </u>          |
| 18         | Unrelated business taxable income. Subtract line 17 from line 10                               | o     |              |                    | 18  <br>      | (Farm 000 T) 0000 |
| _HA        | For Paperwork Reduction Act Notice, see instructions.  |       |              | Sch                | eaule A       | (Form 990-T) 2022 |

| Part      | III Cost of Goods Sold Enter meti   | nod of inventory valuat  | ion                       |                 |     |     | uge =          |
|-----------|---|--------------------------|---------------------------|-----------------|-----|-----|----------------|
| 1         | Inventory at beginning of year  |                          |                           |                 | 1   |     |                |
| 2         | Purchases   |                          |                           |                 | 2   |     |                |
| 3         | Cost of labor   |                          |                           |                 | 3   |     |                |
| 4         | Additional section 263A costs (attach statement)  |                          |                           |                 | 4   |     |                |
| 5         | Other costs (attach statement)  |                          |                           |                 | 5   |     |                |
| 6         | <b>Total.</b> Add lines 1 through 5   |                          |                           |                 | 6   |     |                |
| 7         | Inventory at end of year  |                          |                           | T T             | 7   |     |                |
| 8         | Cost of goods sold. Subtract line 7 from line 6. Enter I                                      | ,                        |                           | -               | 8   | Vaa | N <sub>2</sub> |
| 9<br>Part | Do the rules of section 263A (with respect to property IV Rent Income (From Real Property and |                          |                           |                 |     | Yes | No             |
| 1         | Description of property (property street address, city, s                                     |                          |                           |                 | LY) |     |                |
| •         | A   | state, ZIF Codej. Grieci | i a duaruse. See iiis     | iructions.      |     |     |                |
|           | В   |                          |                           |                 |     |     |                |
|           | c $\square$   |                          |                           |                 |     |     |                |
|           | D   |                          |                           |                 | -   |     |                |
|           |   | Α                        | В                         | С               |     | D   |                |
| 2         | Rent received or accrued  |                          |                           |                 |     |     |                |
| а         | From personal property (if the percentage of  |                          |                           |                 |     |     |                |
|           | rent for personal property is more than 10%   |                          |                           |                 |     |     |                |
|           | but not more than 50%)  |                          |                           |                 |     |     |                |
| b         | From real and personal property (if the   |                          |                           |                 |     |     |                |
|           | percentage of rent for personal property exceeds  |                          |                           |                 |     |     |                |
|           | 50% or if the rent is based on profit or income)  |                          |                           |                 |     |     |                |
| С         | Total rents received or accrued by property.  |                          |                           |                 |     |     |                |
|           | Add lines 2a and 2b, columns A through D  |                          |                           |                 |     |     |                |
| _         |   |                          |                           |                 |     |     | 0.             |
| 3         | Total rents received or accrued. Add line 2c columns A  | through D. Enter here    | and on Part I, line 6, o  | column (A)      |     |     | <u> </u>       |
| 4         | Deductions directly connected with the income   |                          |                           |                 |     |     |                |
| 4         | in lines 2(a) and 2(b) (attach statement)   |                          |                           |                 |     |     |                |
| 5         | Total deductions. Add line 4 columns A through D. En  | ter here and on Part I   | line 6 column (B)         |                 |     |     | 0.             |
| Part      |   |                          | (2)                       |                 |     |     |                |
| 1         | Description of debt-financed property (street address,  | city, state, ZIP code).  | Check if a dual-use. Se   | e instructions. |     |     | _              |
|           | A   |                          |                           |                 |     |     |                |
|           | В 🔲   |                          |                           |                 |     |     |                |
|           | c   |                          |                           |                 |     |     |                |
|           | D   |                          |                           |                 |     |     |                |
|           |   | Α                        | В                         | С               |     | D   |                |
| 2         | Gross income from or allocable to debt-financed   |                          |                           |                 |     |     |                |
| _         | property  |                          |                           |                 |     |     |                |
| 3         | Deductions directly connected with or allocable   |                          |                           |                 |     |     |                |
| _         | to debt-financed property   |                          |                           |                 |     |     |                |
| a         | Straight line depreciation (attach statement)   |                          |                           |                 | -   |     |                |
| b         | Other deductions (attach statement)  Total deductions (add lines 3a and 3b,                   |                          |                           |                 |     |     |                |
| С         | columns A through D)  |                          |                           |                 |     |     |                |
| 4         | Amount of average acquisition debt on or allocable  |                          |                           |                 |     |     |                |
| •         | to debt-financed property (attach statement)  |                          |                           |                 |     |     |                |
| 5         | Average adjusted basis of or allocable to debt-   |                          |                           |                 |     |     |                |
| _         | financed property (attach statement)  |                          |                           |                 |     |     |                |
| 6         | Divide line 4 by line 5   | %                        | %                         |                 | %   |     | %              |
| 7         | Gross income reportable. Multiply line 2 by line 6  |                          |                           |                 |     |     |                |
| 8         | Total gross income (add line 7, columns A through D)  | . Enter here and on Pa   | rt I, line 7, column (A)  |                 |     |     | 0.             |
|           |   |                          |                           |                 |     |     |                |
| 9         | Allocable deductions. Multiply line 3c by line 6  |                          |                           |                 |     |     |                |
| 10        | Total allocable deductions. Add line 9, columns A thr   |                          | d on Part I, line 7, colu | mn (B)          |     |     | 0.             |
| 11        | Total dividends-received deductions included in line  | 10                       |                           |                 |     |     | () -           |

| Part VI Interest, Ann   | nuities, R    | oyalties, and R | ents fro    | m Contro                 | lled O   | rganization          | ns (se  | e instruct                            | tions)   | <u> </u>                                  |
|-------------------------|---------------|-----------------|-------------|--------------------------|----------|----------------------|---------|---------------------------------------|----------|---|
|                         |               |                 |             |                          | E        | xempt Contro         | lled Or | ganization                            | ıs       |   |
| 1. Name of control      | ed            | 2. Employer     | 3. Net      | unrelated                | 4. Tota  | al of specified      |         | rt of colur                           |          | 6. Deductions directly                    |
| organization            |               | identification  |             | ne (loss)                | payn     | nents made           |         | included olling orga                  |          | connected with                            |
|                         |               | number          | (see ins    | structions)              |          |                      |         | gross inc                             |          | income in column 5                        |
| (1)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| (2)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| (3)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| (4)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
|                         |               | No              | <del></del> | Controlled O             |          | ions                 |         |                                       |          |   |
| 7. Taxable Income       |               | Net unrelated   |             | otal of specif           |          | 10. Part of          |         |                                       | l        | Deductions directly                       |
|                         | 1             | ncome (loss)    | pa          | yments mad               | e        | controlling          |         |                                       |          | connected with                            |
|                         | (se           | e instructions) |             |                          |          |                      | incom   |                                       | inc      | ome in column 10                          |
| <u>(1)</u>              |               |                 |             |                          |          |                      |         |                                       |          |   |
| (2)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| (3)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| (4)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
|                         |               |                 |             |                          |          | Add colum            |         |                                       |          | columns 6 and 11.                         |
|                         |               |                 |             |                          |          | Enter here line 8, c |         | ,                                     |          | r here and on Part I,<br>ne 8, column (B) |
|                         |               |                 |             |                          |          |                      |         | . ,                                   |          |   |
| Part VII Investment     |               | -f - O+         |             | <u>(0)</u>               | ······   |                      |         | 0.                                    |          | 0.  |
|                         |               | of a Section 50 | ) I(C)(7),  |                          |          |                      |         |                                       |          | 5. Total deductions                       |
| i. De                   | scription of  | income          |             | 2. Amou incon            |          | 3. Deduction         |         | 4. Set-<br>(attach st                 |          |   |
|                         |               |                 |             |                          |          | (attach state        |         | (ditidori o                           | ia comon | (add cols 3 and 4)                        |
| (1)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| (2)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| (3)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| (4)                     |               |                 |             |                          |          |                      |         |                                       |          |   |
| ( )                     |               |                 |             | Add amou                 | unts in  |                      |         |                                       |          | Add amounts in                            |
|                         |               |                 |             | column 2                 |          |                      |         |                                       |          | column 5. Enter                           |
|                         |               |                 |             | here and of line 9, colu |          |                      |         |                                       |          | here and on Part I,<br>line 9, column (B) |
| Totals                  |               |                 |             | 11110 0, 0010            | 0.       |                      |         |                                       |          | 0.  |
|                         | Exempt /      | Activity Income | . Other     | Than Adv                 | ertisir  | na Income            | see ins | structions)                           | )        |   |
| Description of exploi   |               |                 | ,           |                          |          |                      |         | , , , , , , , , , , , , , , , , , , , |          |   |
| 2 Gross unrelated bus   |               |                 | iness. Ente | er here and c            | n Part I | , line 10, colum     | nn (A)  |                                       | 2        |   |
| 3 Expenses directly co  |               |                 |             |                          |          |                      |         |                                       |          |   |
| line 10, column (B)     |               | •               |             |                          |          |                      |         |                                       | 3        |   |
| 4 Net income (loss) fro |               |                 |             |                          |          |                      |         |                                       |          |   |
| lines 5 through 7       |               |                 |             |                          |          |                      |         |                                       | 4        |   |
| 5 Gross income from a   |               |                 |             |                          |          |                      |         |                                       | 5        |   |
| 6 Expenses attributab   |               |                 |             |                          |          |                      |         |                                       | 6        |   |
| 7 Excess exempt expe    |               |                 |             |                          |          |                      |         |                                       |          |   |
| 4. Enter here and on    | Part II, line | 12              |             |                          |          |                      |         |                                       | 7        |   |

Schedule A (Form 990-T) 2022

|                          | IX Advertising Income                                 |                               |                     |   |                                    |
|--------------------------|---|-------------------------------|---------------------|---|------------------------------------|
| 1                        | Name(s) of periodical(s). Check box if reporting      | two or more periodicals o     | n a consolidated    | basis.                                      |                                    |
|                          | A NMRA MAGAZINE                                       |                               |                     |   |                                    |
|                          | В   |                               |                     |   |                                    |
|                          | С   |                               |                     |   |                                    |
|                          | D   |                               |                     |   |                                    |
| Enter a                  | amounts for each periodical listed above in the       | orresponding column.          |                     |   |                                    |
|                          | '   | Δ                             | В                   | С   | D                                  |
| 2                        | Gross advertising income                              | 78,42                         | 9.                  |   |                                    |
|                          | Add columns A through D. Enter here and on            |                               |                     | •   | 78,429.                            |
| а                        |   | , , ,                         |                     |   | <u> </u>                           |
| 3                        | Direct advertising costs by periodical                | 20,17                         | 7.                  |   |                                    |
| а                        | Add columns A through D. Enter here and on            |                               |                     | <u> </u>                                    | 20,177.                            |
|                          |   |                               |                     |   | <u> </u>                           |
| 4                        | Advertising gain (loss). Subtract line 3 from lin     | e                             |                     |   |                                    |
|                          | 2. For any column in line 4 showing a gain,           |                               |                     |   |                                    |
|                          | complete lines 5 through 8. For any column in         |                               |                     |   |                                    |
|                          | line 4 showing a loss or zero, do not complete        |                               |                     |   |                                    |
|                          | lines 5 through 7, and enter zero on line 8           | 58,25                         | 2.                  |   |                                    |
| 5                        | Readership costs                                      | 460,38                        | 2.                  |   |                                    |
| 6                        | Circulation income                                    |                               | 6.                  |   |                                    |
| 7                        | Excess readership costs. If line 6 is less than       |                               |                     |   |                                    |
|                          | line 5, subtract line 6 from line 5. If line 5 is les | 3                             |                     |   |                                    |
|                          | than line 6, enter zero                               |                               | 6 <b>.</b>          |   |                                    |
| 8                        | Excess readership costs allowed as a                  |                               |                     |   |                                    |
|                          | deduction. For each column showing a gain o           | n                             |                     |   |                                    |
|                          | line 4, enter the lesser of line 4 or line 7          | 58,25                         | 2.                  |   |                                    |
| а                        | Add line 8, columns A through D. Enter the gre        |                               | s total or zero her | e and on                                    |                                    |
|                          | Part II, line 13                                      |                               |                     |   | 58,252.                            |
|                          |   |                               |                     |   |                                    |
| Part                     |   | ectors, and Trustees          | (see instruction    | s)  |                                    |
| Part                     |   | ectors, and Trustees          | (see instruction    | s)  3. Percentage                           | 4. Compensation                    |
| Part                     |   | ectors, and Trustees 2. Title | (see instruction    | ·   | 4. Compensation attributable to    |
| Part                     | X Compensation of Officers, Dir                       |                               | (see instruction    | 3. Percentage                               |                                    |
| 1)                       | X Compensation of Officers, Dir                       |                               | s (see instruction  | 3. Percentage of time devoted               | attributable to                    |
| 1)                       | X Compensation of Officers, Dir                       |                               | (see instruction    | 3. Percentage of time devoted to business   | attributable to                    |
| 1)<br>2)<br>3)           | X Compensation of Officers, Dir                       |                               | (see instruction    | 3. Percentage of time devoted to business % | attributable to                    |
|                          | X Compensation of Officers, Dir                       |                               | (see instruction    | 3. Percentage of time devoted to business % | attributable to                    |
| (1)<br>(2)<br>(3)<br>(4) | X Compensation of Officers, Dir  1. Name              |                               | (see instruction    | 3. Percentage of time devoted to business % | attributable to unrelated business |
| 1)<br>2)<br>3)<br>4)     | 1. Name  Enter here and on Part II, line 1            | 2. Title                      | (see instruction    | 3. Percentage of time devoted to business % | attributable to                    |
| (1)<br>(2)<br>(3)<br>(4) | 1. Name  Enter here and on Part II, line 1            | 2. Title                      | (see instruction    | 3. Percentage of time devoted to business % | attributable to unrelated business |
| 1)<br>2)<br>3)<br>4)     | 1. Name  Enter here and on Part II, line 1            | 2. Title                      | (see instruction    | 3. Percentage of time devoted to business % | attributable to unrelated business |
| 1)<br>2)<br>3)<br>4)     | 1. Name  Enter here and on Part II, line 1            | 2. Title                      | (see instruction    | 3. Percentage of time devoted to business % | attributable to unrelated business |
| 1)<br>2)<br>3)<br>4)     | 1. Name  Enter here and on Part II, line 1            | 2. Title                      | (see instruction    | 3. Percentage of time devoted to business % | attributable to unrelated business |
| 1)<br>2)<br>3)<br>4)     | 1. Name  Enter here and on Part II, line 1            | 2. Title                      | (see instruction    | 3. Percentage of time devoted to business % | attributable to unrelated business |
| 1)<br>2)<br>3)<br>4)     | 1. Name  Enter here and on Part II, line 1            | 2. Title                      | (see instruction    | 3. Percentage of time devoted to business % | attributable to unrelated business |
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