



Part III

Statement of Program Service Accomplishments

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

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1

Briefly describe the organization’s mission:

NAVREF's mission is to advance the success of the VA-affiliated nonprofit research and education corporations.

2

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

☐ Yes ☒ No

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

3

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

☐ Yes ☒ No

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

4

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

4a

(Code: ) (Expenses \$ 208,004 including grants of \$ 0 ) (Revenue \$ 125,000 )

Program Development: In collaboration with VA Office of Research & Development, NAVREF initiated the Access to Clinical Trials for Veterans (ACT for Veterans) program. This is a multiyear effort designed to provide Veterans with greater access to industry sponsored clinical trials and make VA a partner of choice for industry sponsored trials. Given that VA serves over 9 million veterans, it is imperative that those veterans be afforded the opportunity to receive the latest innovative treatments without leaving the healthcare system. By engaging multiple stakeholders from VA, pharma, and patient advocacy groups, ACT has been able to identify barriers and propose new procedures to streamline operations. This initiative is largely possible due to financial support from outside donors who recognize the importance of clinical trials to the healthcare of veterans. NAVREF has been actively involved, not only through staff participation, but also by seeking the financial support needed to hire the ACT for Veterans Program Coordinator, and to bring stakeholders together for two face-to-face meetings. One of the most significant products of the initiative has been the joint establishment with VA of the Partnered Research Program (PRP), a dedicated resource for internal and external stakeholders interested in conducting multisite trials within VA. The PRP is essential to ensuring that Veterans will have greater access to trials within VA. The PRP will shepherd trials through the start-up process (from initial contact through IRB approval), provide education regarding VA procedure, and serve as a clearinghouse of information regarding VA assets and capabilities. NAVREF also pursues an Outreach Program to highlight the VA research program and the capabilities of the nonprofit foundations. This program involves meeting with dozens of biomedical research organizations and vendors, patient advocacy groups, veterans service organizations, and any stakeholder who supports the health of veterans. NAVREF is establishing an Industry Partner Consortium to focus on information sharing and collaborating with pharma industry partners. Through outreach NAVREF is heightening awareness of VA research and the nonprofits and exploring opportunities to partner and collaborate to benefit veterans' health.

4b

(Code: ) (Expenses \$ 117,012 including grants of \$ 0 ) (Revenue \$ 70,850 )

Education: Education is a critical component of NAVREF's vision, mission and values. NAVREF offers a variety of educational opportunities to its members. These include: (1) training workshops- typically 2 day events focused on topics of interest, (2) "NPC Essentials"- an annual workshop designed to introduce new executive directors and senior staff to their new roles and responsibilities, key functions of the NPCs, and the relationship between the NPCs and VA, (3) a monthly webinar series - a member-driven program that delivers 1.5 hours of educational contact each month in order to address NPC-related topics and present services to members. In addition, NAVREF offers members a free Best Practice Consultation service which involves an intense preparatory review of bylaws, strategy, policies, procedures, and finances followed by a site visit to discuss specific issues and solutions with the NPC's executives and board of directors. The centerpiece of NAVREF's educational program is our annual conference. The 3-day event averages 125 attendees from member organizations and focuses on the most relevant topics related to administration, governance, financial management, human resources, and revenue development. Plenary speakers from the US Congress, Department of Veterans Affairs, National Institutes of Health, and the life sciences industry provide keen insight on developing trends and initiatives. NAVREF also negotiates with other non-profit organizations to provide additional educational content for member employees and VA affiliated personnel at no cost to the members.

4c

(Code: ) (Expenses \$ 108,879 including grants of \$ 0 ) (Revenue \$ 415,447 )

Member Communications & Services: NAVREF ensures the success of its members by providing both direct and indirect services. Members are encouraged to reach out to NAVREF staff by phone or email for technical assistance and support. Information is also disseminated to members via the organization's website, email, and the bi-monthly newsletter produced by staff. This newsletter contains articles, updates, columns, and reminders keeping all members up-to-date on current activities within the non-profit sector, the clinical research industry, and the veteran research community. Over its 28-year history, NAVREF has developed contacts with numerous experts in NPC governance, finances, human resources, grants management, advocacy, and research administration. Many of these experts make themselves available to NAVREF and its' members to address emerging issues. NAVREF also provides members with a popular web-based "Member Forum" which allows members to pose questions to other members and NPC staff. In keeping with its vision, NAVREF provides a clinical trial matchmaking service which connects member organizations with clinical research opportunities for veterans. NAVREF staff actively pursue relationships with pharmaceutical companies and contract research organizations interested in conducting research studies at VA medical centers. NAVREF negotiates with vendors to provide services for member organizations at group discounts.

(Code: ) (Expenses \$ 75,502 including grants of \$ 0 ) (Revenue \$ 0 )

Partnership with Department of Veterans Affairs & Advocacy

4d

Other program services (Describe in Schedule O.)

(Expenses \$ 75,502 including grants of \$ 0 ) (Revenue \$ 0 )

4e

Total program service expenses

509,397

Part IV

Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

|     |  | Yes | No  |
|-----|--|-----|-----|
| 22  | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .  | 22  | No  |
| 23  | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .   | 23  | Yes |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .   | 24a | No  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .  | 24b |     |
| c   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .   | 24c |     |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  | 24d |     |
| 25a | <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .  | 25a | No  |
| b   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I  | 25b | No  |
| 26  | Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?   | 26  | No  |
| 27  | If "Yes," complete Schedule L, Part I. Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . . | 27  | No  |
| 28  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  |     |     |
| a   | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .   | 28a | No  |
| b   | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .  | 28b | No  |
| c   | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .  | 28c | No  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . .   | 29  | No  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?   | 30  | No  |
| 31  | If "Yes," complete Schedule M. Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I  | 31  | No  |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .   | 32  | No  |
| 33  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?   | 33  | No  |
| 34  | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .   | 34  | No  |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)?  | 35a | No  |
| b   | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .  | 35b |     |
| 36  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .  | 36  | No  |
| 37  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  | 37  | No  |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .   | 38  | Yes |

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

|    |  | Yes | No  |
|----|--|-----|-----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable   | 1a  | 8   |
| b  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .  | 1b  | 0   |
| c  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . . | 1c  | Yes |

| Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)   |  |            |     |          |  |  |
|--|--|------------|-----|----------|--|--|
| <b>2a</b> 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 . . . . .  |  | <b>2a</b>  |     | <b>3</b> |  |  |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)          |  | <b>2b</b>  | Yes |          |  |  |
| <b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . .  |  | <b>3a</b>  |     | No       |  |  |
| <b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i> . . . .  |  | <b>3b</b>  |     |          |  |  |
| <b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? |  | <b>4a</b>  |     | No       |  |  |
| <b>b</b> <del>Enter the name of the foreign country:</del><br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)   |  |            |     |          |  |  |
| <b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .  |  | <b>5a</b>  |     | No       |  |  |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  |  | <b>5b</b>  |     | No       |  |  |
| <b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .  |  | <b>5c</b>  |     |          |  |  |
| <b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . .                            |  | <b>6a</b>  |     | No       |  |  |
| <b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .   |  | <b>6b</b>  |     |          |  |  |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>   |  |            |     |          |  |  |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .   |  | <b>7a</b>  |     | No       |  |  |
| <b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .   |  | <b>7b</b>  |     |          |  |  |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .  |  | <b>7c</b>  |     | No       |  |  |
| <b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .   |  | <b>7d</b>  |     |          |  |  |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?   |  | <b>7e</b>  |     | No       |  |  |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  |  | <b>7f</b>  |     | No       |  |  |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .  |  | <b>7g</b>  |     |          |  |  |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .  |  | <b>7h</b>  |     |          |  |  |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?   |  |            |     |          |  |  |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>   |  |            |     |          |  |  |
| <b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?  |  | <b>9a</b>  |     |          |  |  |
| <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . .   |  | <b>9b</b>  |     |          |  |  |
| <b>10 Section 501(c)(7) organizations.</b> Enter:  |  |            |     |          |  |  |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .  |  | <b>10a</b> |     |          |  |  |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities   |  | <b>10b</b> |     |          |  |  |
| <b>11 Section 501(c)(12) organizations.</b> Enter:   |  |            |     |          |  |  |
| <b>a</b> Gross income from members or shareholders . . . . .   |  | <b>11a</b> |     |          |  |  |
| <b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .  |  | <b>11b</b> |     |          |  |  |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  |  |            |     |          |  |  |
| <b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.  |  | <b>12b</b> |     |          |  |  |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>   |  |            |     |          |  |  |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . .<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                  |  | <b>13a</b> |     |          |  |  |
| <b>b</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 . . . . .   |  | <b>13b</b> |     |          |  |  |
| <b>c</b> Enter the amount of reserves on hand . . . . .  |  | <b>13c</b> |     |          |  |  |
| <b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .  |  | <b>14a</b> |     | No       |  |  |
| <b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> . . . .  |  | <b>14b</b> |     |          |  |  |
| <b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . .   |  | <b>15</b>  |     |          |  |  |
| <b>16</b> If the organization is subject to the section 4968 excise tax on net investment income? . . . . .<br>If "Yes," complete Form 4720, Schedule O.   |  | <b>16</b>  |     |          |  |  |

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

☒

Section A. Governing Body and Management

|    |  |      |     |    |
|----|--|------|-----|----|
|    |  |      | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | 1a12 |     |    |
| b  | Enter the number of voting members included in line 1a, above, who are independent   | 1b12 |     |    |
| 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    |     | No |
| 3  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?  | 3    |     | No |
| 4  | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?   | 4    |     | No |
| 5  | Did the organization become aware during the year of a significant diversion of the organization's assets?   | 5    |     | No |
| 6  | Did the organization have members or stockholders?   | 6    | Yes |    |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?   | 7a   | Yes |    |
| 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   | Yes |    |
| 8  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  |      |     |    |
| a  | The governing body?  | 8a   | Yes |    |
| b  | Each committee with authority to act on behalf of the governing body?  | 8b   | Yes |    |
| 9  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O   | 9    |     | No |

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

|     |  |     |     |    |
|-----|--|-----|-----|----|
|     |  |     | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates?   | 10a |     | No |
| b   | 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 |     |    |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | 11a | Yes |    |
| b   | Describe in Schedule O the process, if any, used by the organization to review this Form 990.  |     |     |    |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13  | 12a | Yes |    |
| b   | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | 12b | Yes |    |
| c   | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done   | 12c | Yes |    |
| 13  | Did the organization have a written whistleblower policy?  | 13  | Yes |    |
| 14  | Did the organization have a written document retention and destruction policy?   | 14  | Yes |    |
| 15  | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?   |     |     |    |
| a   | The organization's CEO, Executive Director, or top management official   | 15a | Yes |    |
| b   | Other officers or key employees of the organization  | 15b |     | No |
|     | If "Yes" to line 15a or 15b, describe the process in 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 |     | No |
| 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 |     |    |

Section C. Disclosure

|    |  |    |
|----|--|----|
| 17 | List the states with which a copy of this Form 990 is required to be filed   | DC |
| 18 | Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.<br><input checked="" type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O) |    |
| 19 | Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.  |    |
| 20 | State the name, address, and telephone number of the person who possesses the organization's books and records:<br>Richard Starrs 1717 K ST NW Ste 900 Washington, DC 20006 (301) 656-5005   |    |



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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A)<br>Name and title                           | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) Ron Hakes<br>Chair                          | 5.00   | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (2) Danielle Fleumer<br>Vice Chair              | 5.00   | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (3) Peggy Bradley<br>Treasurer                  | 3.00   | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (4) Jeffrey Moore<br>Director                   | 2.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (5) Michele Packard-Milam<br>Director           | 3.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (6) Cindy Reutzel<br>Director                   | 2.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (7) Tinesar Forrest<br>Director                 | 2.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (8) Paul Russo<br>Director                      | 2.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (9) Scott Gruber<br>Chief of Staff              | 2.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (10) Gery Schulteis<br>Associate Chief of Staff | 2.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (11) Robert Forrester<br>Director               | 3.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (12) Matthew Collier<br>Director                | 3.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (13) Richard Starrs<br>Chief Executive Director | 40.00  |   |                       | X       | X            | X                            |        | 230,000  | 0   | 17,250  |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |





Part VIII

Statement of Revenue

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

|   |   |  | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512 - 514 |  |
|---|---|--|----------------------|--|---|--|--|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | 1a Federated campaigns . . .  | 1a   |                      |  |   |  |  |
|   | b Membership dues . . .   | 1b   |                      |  |   |  |  |
|   | c Fundraising events . . .  | 1c   |                      |  |   |  |  |
|   | d Related organizations   | 1d   |                      |  |   |  |  |
|   | e Government grants (contributions)   | 1e   |                      |  |   |  |  |
|   | f All other contributions, gifts, grants,<br>and similar amounts not included<br>above  | 1f   | 153,738              |  |   |  |  |
|   | g Noncash contributions included in<br>lines 1a - 1f:\$   | 1g   |                      |  |   |  |  |
| h Total. Add lines 1a-1f . . . . .                        |   |  | 153,738              |  |   |  |  |
| Program Service Revenue                                   | Business Code   |  |                      |  |   |  |  |
|   | 2a Membership Dues  | 541990   | 415,447              |  | 0                                       | 0  |  |
|   | b Conference and Workshops  | 541990   | 70,850               |  | 0                                       | 0  |  |
|   | c Other   | 541990   | 1,528                |  | 0                                       | 0  |  |
|   | d   |  |                      |  |   |  |  |
|   | e   |  |                      |  |   |  |  |
|   | f All other program service revenue.  |  |                      |  |   |  |  |
| 9 Total. Add lines 2a-2f. . . . .                         |   |  | 487,825              |  |   |  |  |
| Other Revenue   | 3 Investment income (including dividends, interest, and other similar amounts)  |  | 13,391               |  | 0                                       | 13,391   |  |
|   | 4 Income from investment of tax-exempt bond proceeds  |  |                      |  |   |  |  |
|   | 5 Royalties . . . . .   |  |                      |  |   |  |  |
|   | 6a Gross rents  | (i) Real   | (ii) Personal        |  |   |  |  |
|   |   | 6a   |                      |  |   |  |  |
|   |   | b Less: rental expenses                                  | 6b                   |  |   |  |  |
|   |   | c Rental income or (loss)                                | 6c                   |  |   |  |  |
|   | d Net rental income or (loss) . . . . .   |  |                      |  |   |  |  |
|   | 7a Gross amount from sales of assets other than inventory   | (i) Securities   | (ii) Other           |  |   |  |  |
|   |   | 7a   |                      |  |   |  |  |
|   |   | b Less: cost or other basis and sales expenses           | 7b                   |  |   |  |  |
|   |   | c Gain or (loss)   | 7c                   |  |   |  |  |
|   | d Net gain or (loss) . . . . .  |  |                      |  |   |  |  |
|   | 8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . . | 8a   |                      |  |   |  |  |
|   |   | b Less: direct expenses                                  | 8b                   |  |   |  |  |
|   |   | c Net income or (loss) from fundraising events . . . . . |                      |  |   |  |  |
|   | 9a Gross income from gaming activities. See Part IV, line 19 . . . . .  | 9a   |                      |  |   |  |  |
|   |   | b Less: direct expenses                                  | 9b                   |  |   |  |  |
|   |   | c Net income or (loss) from gaming activities . . . . .  |                      |  |   |  |  |
|   | 10a Gross sales of inventory, less returns and allowances . . . . .   | 10a  |                      |  |   |  |  |
|   |   | b Less: cost of goods sold                               | 10b                  |  |   |  |  |
|   |   | c Net income or (loss) from sales of inventory . . . . . |                      |  |   |  |  |
|   | Miscellaneous Revenue   |  | Business Code        |  |   |  |  |
| 11a   |   |  |                      |  |   |  |  |
| b   |   |  |                      |  |   |  |  |
| c   |   |  |                      |  |   |  |  |
| d All other revenue . . . . .                             |   |  |                      |  |   |  |  |
| e Total. Add lines 11a-11d . . . . .                      |   |  |                      |  |   |  |  |
| 12 Total revenue. See instructions . . . . .              |   |  | 654,954              | 487,825  | 0                                       | 13,391   |  |

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).  
Check if Schedule O contains a response or note to any line in this Part IX ☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .   |                       |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .  |                       |                                 |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .  |                       |                                 |  |                             |
| 4 Benefits paid to or for members . . . . .  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees . . . . .   | 230,001               | 201,716                         | 21,059                                 | 7,226                       |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .  |                       |                                 |  |                             |
| 7 Other salaries and wages . . . . .   | 211,077               | 185,120                         | 19,326                                 | 6,631                       |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .   | 29,707                | 26,054                          | 2,720                                  | 933                         |
| 9 Other employee benefits . . . . .  | 5,400                 | 4,736                           | 494                                    | 170                         |
| 10 Payroll taxes . . . . .   | 28,248                | 24,775                          | 2,586                                  | 887                         |
| 11 Fees for services (non-employees):  |                       |                                 |  |                             |
| 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 Schedule O) . . . . .   | 91,948                | 3,067                           | 46,817                                 | 42,064                      |
| 12 Advertising and promotion . . . . .   |                       |                                 |  |                             |
| 13 Office expenses . . . . .   | 12,695                | 6,663                           | 6,000                                  | 32                          |
| 14 Information technology . . . . .  |                       |                                 |  |                             |
| 15 Royalties . . . . .   |                       |                                 |  |                             |
| 16 Occupancy . . . . .   | 10,780                | 9,488                           | 941                                    | 351                         |
| 17 Travel . . . . .  |                       |                                 |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings . . . . .  | 35,232                | 31,896                          | 3,300                                  | 36                          |
| 20 Interest . . . . .  |                       |                                 |  |                             |
| 21 Payments to affiliates . . . . .  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization . . . . .   |                       |                                 |  |                             |
| 23 Insurance . . . . .   |                       |                                 |  |                             |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)                                       |                       |                                 |  |                             |
| a Other/Miscellaneous  | 3,267                 | 3,105                           | 152                                    | 10                          |
| b Bank service charge  | 0                     | 0                               | 0                                      | 0                           |
| c Memberships  | 13,044                | 12,777                          | 184                                    | 83                          |
| d  |                       |                                 |  |                             |
| e All other expenses   |                       |                                 |  |                             |
| 25 Total functional expenses. Add lines 1 through 24e  | 671,399               | 509,397                         | 103,579                                | 58,423                      |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). |                       |                                 |  |                             |

Part X

Balance Sheet

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

☐

|                             |   |  |           | (A)               |       | (B)         |           |
|-----------------------------|---|--|-----------|-------------------|-------|-------------|-----------|
|                             |   |  |           | Beginning of year |       | End of year |           |
| Assets                      | 1   | Cash—non-interest-bearing . . . . .  |           | 421,151           | 1     | 351,461     |           |
|                             | 2   | Savings and temporary cash investments . . . . .   |           | 1,153,301         | 2     | 1,164,928   |           |
|                             | 3   | Pledges and grants receivable, net . . . . .   |           | 8,702             | 3     | 45,293      |           |
|                             | 4   | Accounts receivable, net . . . . .   |           |                   | 4     |             |           |
|                             | 5   | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . . |           |                   | 5     |             |           |
|                             | 6   | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .  |           |                   | 6     |             |           |
|                             | 7   | Notes and loans receivable, net . . . . .  |           |                   | 7     |             |           |
|                             | 8   | Inventories for sale or use . . . . .  |           |                   | 8     |             |           |
|                             | 9   | Prepaid expenses and deferred charges . . . . .  |           | 19,054            | 9     | 12,642      |           |
|                             | 10a   | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .  | 10a       | 49,835            |       |             |           |
|                             | b   | Less: accumulated depreciation . . . . .   | 10b       | 48,086            | 2,671 | 10c         | 1,749     |
|                             | 11  | Investments—publicly traded securities . . . . .   |           |                   | 11    |             |           |
|                             | 12  | Investments—other securities. See Part IV, line 11 . . . . .   |           |                   | 12    |             |           |
|                             | 13  | Investments—program-related. See Part IV, line 11 . . . . .  |           |                   | 13    |             |           |
|                             | 14  | Intangible assets . . . . .  |           |                   | 14    |             |           |
|                             | 15  | Other assets. See Part IV, line 11 . . . . .   |           | 499               | 15    |             |           |
| 16                          | Total assets: Add lines 1 through 15 (must equal line 34) . . . . .   |  | 1,605,378 | 16                |       | 1,576,073   |           |
| Liabilities                 | 17  | Accounts payable and accrued expenses . . . . .  |           | 139,336           | 17    | 46,382      |           |
|                             | 18  | Grants payable . . . . .   |           |                   | 18    |             |           |
|                             | 19  | Deferred revenue . . . . .   |           | 282,540           | 19    | 314,571     |           |
|                             | 20  | Tax-exempt bond liabilities . . . . .  |           |                   | 20    |             |           |
|                             | 21  | Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  |           |                   | 21    |             |           |
|                             | 22  | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . . |           |                   | 22    |             |           |
|                             | 23  | Secured mortgages and notes payable to unrelated third parties . . . . .   |           |                   | 23    |             |           |
|                             | 24  | Unsecured notes and loans payable to unrelated third parties . . . . .   |           |                   | 24    |             |           |
|                             | 25  | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D . . . . .                                    |           |                   | 25    |             |           |
|                             | 26  | Total liabilities. Add lines 17 through 25 . . . . .   |           | 421,876           | 26    |             | 360,953   |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. |  |           |                   |       |             |           |
|                             | 27  | Net assets without donor restrictions . . . . .  |           | 1,183,502         | 27    | 1,210,993   |           |
|                             | 28  | Net assets with donor restrictions . . . . .   |           |                   | 28    | 4,127       |           |
|                             | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.          |  |           |                   |       |             |           |
|                             | 29  | Capital stock or trust principal, or current funds . . . . .   |           |                   | 29    |             |           |
|                             | 30  | Paid-in or capital surplus, or land, building or equipment fund . . . . .  |           |                   | 30    |             |           |
|                             | 31  | Retained earnings, endowment, accumulated income, or other funds . . . . .   |           |                   | 31    |             |           |
|                             | 32  | Total net assets or fund balances . . . . .  |           | 1,183,502         | 32    |             | 1,215,120 |
|                             | 33  | Total liabilities and net assets/fund balances . . . . .   |           | 1,605,378         | 33    |             | 1,576,073 |

Part XI

Reconciliation of Net Assets

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

|    |  |    |           |
|----|--|----|-----------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)  | 1  | 654,954   |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 671,399   |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | -16,445   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 1,183,502 |
| 5  | Net unrealized gains (losses) on investments   | 5  | 48,063    |
| 6  | Donated services and use of facilities   | 6  |           |
| 7  | Investment expenses  | 7  |           |
| 8  | Prior period adjustments   | 8  |           |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)   | 9  |           |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (A)) | 10 | 1,215,120 |

Part XII

Financial Statements and Reporting

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

|   | Yes | No |
|---|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.   |     |    |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant?<br>If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | Yes |    |
| b Were the organization's financial statements audited by an independent accountant?<br>If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                            | Yes |    |
| c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.  | Yes |    |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?   |     | No |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.   |     |    |

**Additional Data**

**Return to Form**

**Software ID:** 19009670

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

SCHEDULE A

(Form 990 or 990EZ)

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

National Association of Veterans' Research and Education Foundations

Employer identification number

52-1784596

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 or 990-EZ).)
- 3

☐

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

☐

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

☐

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

☐

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

☐

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

☐

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

☐

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

☒

An organization that normally receives: (1) more than 33 $\frac{1}{3}$ % 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 $\frac{1}{3}$ % 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☐

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

☐

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

☐

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

☐

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

☐

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

Enter the number of supported organizations
- g

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|--|---|----|---|---|
|                                    |          |  | Yes   | No |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
| Total                              |          |  |   |    |   | 0   |



Part II

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

Section A. Public Support

| Calendar year<br>(or fiscal year beginning in) ►   | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          |          |           |
| <b>5</b> 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) . . . |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          |           |

Section B. Total Support

| Calendar year<br>(or fiscal year beginning in) ►  | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4. . .   |          |          |          |          |          |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . .                                 |          |          |          |          |          |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .                                    |          |          |          |          |          |           |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |          |           |

**12** Gross receipts from related activities, etc. (see instructions) . . . . .

12

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

☐

Section C. Computation of Public Support Percentage

|  |           |     |
|--|-----------|-----|
| <b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . . | <b>14</b> | 0 % |
| <b>15</b> Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .                        | <b>15</b> |     |

**16a 33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

☐

**b 33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

☐

**17a 10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .

☐

**b 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .

☐

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .

☐

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

| Section A. Public Support  |          |          |          |          |          |           |
|--|----------|----------|----------|----------|----------|-----------|
| Calendar year<br>(or fiscal year beginning in) ▶   | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .   |          | 22,730   | 131,462  | 39,382   | 153,738  | 347,312   |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 614,644  | 636,595  | 696,491  | 614,603  | 478,429  | 3,040,762 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   |          |          |          |          |          | 0         |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |          |          |          |          |          | 0         |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| 6 Total. Add lines 1 through 5   | 614,644  | 659,325  | 827,953  | 653,985  | 632,167  | 3,388,074 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          | 0         |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.          |          |          |          |          |          | 0         |
| c Add lines 7a and 7b. .   |          |          |          |          |          | 0         |
| 8 Public support. (Subtract line 7c from line 6.)  |          |          |          |          |          | 3,388,074 |

| Section B. Total Support  |                          |          |          |          |          |           |
|---|--------------------------|----------|----------|----------|----------|-----------|
| Calendar year<br>(or fiscal year beginning in) ▶  | (a) 2015                 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
| 9 Amounts from line 6. . .  | 614,644                  | 659,325  | 827,953  | 653,985  | 632,167  | 3,388,074 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .  | 5,535                    | 16,472   | 25,829   | 33,242   | 27,138   | 108,216   |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.  |                          |          |          |          |          |           |
| c Add lines 10a and 10b.  | 5,535                    | 16,472   | 25,829   | 33,242   | 27,138   | 108,216   |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.   |                          |          |          |          |          |           |
| 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.) . .   |                          |          |          |          |          | 3,496,290 |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. . . . . | <input type="checkbox"/> |          |          |          |          |           |

| Section C. Computation of Public Support Percentage   |    |          |
|---|----|----------|
| 15 Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f)) . . . . . | 15 | 96.900 % |
| 16 Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .                      | 16 | 97.590 % |

| Section D. Computation of Investment Income Percentage   |                                     |         |
|--|-------------------------------------|---------|
| 17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f)) . . . . .   | 17                                  | 3.100 % |
| 18 Investment income percentage from 2018 Schedule A, Part III, line 17 . . . . .  | 18                                  | 2.410 % |
| 19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .        | <input checked="" type="checkbox"/> |         |
| b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . | <input type="checkbox"/>            |         |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .  | <input type="checkbox"/>            |         |

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

|  | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> 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 <b>Part VI</b> 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 (b) and (c) 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 <b>Part VI</b> 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 <b>Part VI</b> 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 12a or 12b in Part I, answer (b) and (c) 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 <b>Part VI</b> 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 <b>Part VI</b> 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 (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , 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 <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| c <b>Substitutions only.</b> 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 <b>Part VI</b> .  |     |    |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .  |     |    |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).  |     |    |
| 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 <b>Part VI</b> .  |     |    |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .  |     |    |
| c Did a disqualified person (as defined in 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 <b>Part VI</b> .   |     |    |
| 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).   |     |    |

**Part IV** Supporting Organizations (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

|  |  |  |  |
|--|--|--|--|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> ):  |  |  |  |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.  |  |  |  |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.   |  |  |  |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions)  |  |  |  |
| <b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>   |  |  |  |
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> |  |  |  |
| <b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>  |  |  |  |
| <b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>   |  |  |  |
| <b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in <b>Part VI</b>.</i>  |  |  |  |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.</i>  |  |  |  |

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

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

| Section A - Adjusted Net Income |  | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| <b>1</b>                        | Net short-term capital gain  | <b>1</b>       |                             |
| <b>2</b>                        | Recoveries of prior-year distributions   | <b>2</b>       |                             |
| <b>3</b>                        | Other gross income (see instructions)  | <b>3</b>       |                             |
| <b>4</b>                        | Add lines 1 through 3  | <b>4</b>       |                             |
| <b>5</b>                        | Depreciation and depletion   | <b>5</b>       |                             |
| <b>6</b>                        | 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) | <b>6</b>       |                             |
| <b>7</b>                        | Other expenses (see instructions)  | <b>7</b>       |                             |
| <b>8</b>                        | <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)   | <b>8</b>       |                             |

| Section B - Minimum Asset Amount |   | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| <b>1</b>                         | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | <b>1</b>       |                             |
| <b>a</b>                         | Average monthly value of securities   | <b>1a</b>      |                             |
| <b>b</b>                         | Average monthly cash balances   | <b>1b</b>      |                             |
| <b>c</b>                         | Fair market value of other non-exempt-use assets  | <b>1c</b>      |                             |
| <b>d</b>                         | <b>Total</b> (add lines 1a, 1b, and 1c)   | <b>1d</b>      |                             |
| <b>e</b>                         | <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):   |                |                             |
| <b>2</b>                         | Acquisition indebtedness applicable to non-exempt use assets  | <b>2</b>       |                             |
| <b>3</b>                         | Subtract line 2 from line 1d  | <b>3</b>       |                             |
| <b>4</b>                         | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).                                 | <b>4</b>       |                             |
| <b>5</b>                         | Net value of non-exempt-use assets (subtract line 4 from line 3)  | <b>5</b>       |                             |
| <b>6</b>                         | Multiply line 5 by .035   | <b>6</b>       |                             |
| <b>7</b>                         | Recoveries of prior-year distributions  | <b>7</b>       |                             |
| <b>8</b>                         | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | <b>8</b>       |                             |

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

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

|  |                     |
|--|---------------------|
| <b>Part V</b> Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)  |                     |
| <b>Section D - Distributions</b>   | <b>Current Year</b> |
| <b>1</b> Amounts paid to supported organizations to accomplish exempt purposes   |                     |
| <b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity             |                     |
| <b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations   |                     |
| <b>4</b> Amounts paid to acquire exempt-use assets   |                     |
| <b>5</b> Qualified set-aside amounts (prior IRS approval required)   |                     |
| <b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions   |                     |
| <b>7 Total annual distributions.</b> Add lines 1 through 6.  |                     |
| <b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions |                     |
| <b>9</b> Distributable amount for 2019 from Section C, line 6  |                     |
| <b>10</b> Line 8 amount divided by Line 9 amount   |                     |

|  |   |   |  |
|--|---|---|--|
| <b>Section E - Distribution Allocations</b><br>(see instructions)  | <b>(i)</b><br><b>Excess Distributions</b> | <b>(ii)</b><br><b>Underdistributions</b><br><b>Pre-2019</b> | <b>(iii)</b><br><b>Distributable</b><br><b>Amount for 2019</b> |
| <b>1</b> Distributable amount for 2019 from Section C, line 6  |   |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in <b>Part VI</b> ).<br>See instructions.  |   |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2019:  |   |   |  |
| <b>a</b> From 2014. . . . .  |   |   |  |
| <b>b</b> From 2015. . . . .  |   |   |  |
| <b>c</b> From 2016. . . . .  |   |   |  |
| <b>d</b> From 2017. . . . .  |   |   |  |
| <b>e</b> From 2018. . . . .  |   |   |  |
| <b>f Total</b> of lines 3a through e   |   |   |  |
| <b>g</b> Applied to underdistributions of prior years  |   |   |  |
| <b>h</b> Applied to 2019 distributable amount  |   |   |  |
| <b>i</b> Carryover from 2014 not applied (see instructions)  |   |   |  |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |   |   |  |
| <b>4</b> Distributions for 2019 from Section D, line 7:<br>\$  |   |   |  |
| <b>a</b> Applied to underdistributions of prior years  |   |   |  |
| <b>b</b> Applied to 2019 distributable amount  |   |   |  |
| <b>c</b> Remainder. Subtract lines 4a and 4b from 4.   |   |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2.<br>If the amount is greater than zero, explain in <b>Part VI</b> .<br>See instructions. |   |   |  |
| <b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.                              |   |   |  |
| <b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.  |   |   |  |
| <b>8</b> Breakdown of line 7:  |   |   |  |
| <b>a</b> Excess from 2015. . . . .   |   |   |  |
| <b>b</b> Excess from 2016. . . . .   |   |   |  |
| <b>c</b> Excess from 2017. . . . .   |   |   |  |
| <b>d</b> Excess from 2018. . . . .   |   |   |  |
| <b>e</b> Excess from 2019. . . . .   |   |   |  |



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

Facts And Circumstances Test

Return Reference

Explanation

## Additional Data

[Return to Form](#)

**Software ID:** 19009670

**Software Version:**

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

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

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

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

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

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

|  |  |
|--|--|
| Name of the organization<br>National Association of Veterans' Research and Education Foundations | Employer identification number<br>52-1784596 |
|--|--|

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

|   |   |    |
|---|---|----|
| 1 | Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities") |    |
| 2 | Political campaign activity expenditures (see instructions)   | \$ |
| 3 | Volunteer hours for political campaign activities (see instructions)  |    |

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

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

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

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

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

Part II-A

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

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

| Limits on Lobbying Expenditures<br>(The term "expenditures" means amounts paid or incurred.)  |  | (a) Filing organization's totals                         | (b) Affiliated group totals        |                    |                               |   |  |   |  |  |   |                   |              |  |  |
|---|--|--|------------------------------------|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) .....   |  | 0  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) .....   |  | 905  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| c Total lobbying expenditures (add lines 1a and 1b) .....   |  | 905  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| d Other exempt purpose expenditures .....   |  | 670,494  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| e Total exempt purpose expenditures (add lines 1c and 1d) .....   |  | 671,399  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns.  |  | 125,710  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e.</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000.</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000.</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000.</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000.</td></tr></table> |  | If the amount on line 1e, column (a) or (b) is:          | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e. | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | Over \$17,000,000 | \$1,000,000. |  |  |
| If the amount on line 1e, column (a) or (b) is:   | The lobbying nontaxable amount is:                 |  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Not over \$500,000  | 20% of the amount on line 1e.                      |  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Over \$500,000 but not over \$1,000,000   | \$100,000 plus 15% of the excess over \$500,000.   |  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Over \$1,000,000 but not over \$1,500,000   | \$175,000 plus 10% of the excess over \$1,000,000. |  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Over \$1,500,000 but not over \$17,000,000  | \$225,000 plus 5% of the excess over \$1,500,000.  |  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Over \$17,000,000   | \$1,000,000.                                       |  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| g Grassroots nontaxable amount (enter 25% of line 1f) .....   |  | 31,428   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| h Subtract line 1g from line 1a. If zero or less, enter -0- .....   |  | 0  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| i Subtract line 1f from line 1c. If zero or less, enter -0- .....   |  | 0  |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....   |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |

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

| Lobbying Expenditures During 4-Year Averaging Period      |          |          |          |          |           |
|---|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)               | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) Total |
| 2a Lobbying nontaxable amount                             | 121,460  | 140,905  | 138,470  | 125,710  | 526,545   |
| b Lobbying ceiling amount (150% of line 2a, column(e))    |          |          |          |          | 789,818   |
| c Total lobbying expenditures                             | 13,024   | 2,542    | 1,647    | 905      | 18,118    |
| d Grassroots nontaxable amount                            | 30,365   | 35,226   | 34,618   | 31,428   | 131,637   |
| e Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          | 197,456   |
| f Grassroots lobbying expenditures                        |          |          |          |          |           |

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

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

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

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

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

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

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

**Part IV Supplemental Information**

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

| Return Reference | Explanation   |
|------------------|---|
| Pt I-A Line 1    | NAVREF doesn't engage in direct or indirect political campaign activities |

## Additional Data

[Return to Form](#)

Software ID:

Software Version:



**Name of the organization**  
National Association of Veterans' Research and Education Foundations

**Employer identification number**  
52-1784596

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .

☐ Yes ☐ No

Part II

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

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

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

|  | Held at the End of the Year |
|--|-----------------------------|
| a Total number of conservation easements . . . . .   | 2a                          |
| b Total acreage restricted by conservation easements . . . . .   | 2b                          |
| c Number of conservation easements on a certified historic structure included in (a) . . . . .   | 2c                          |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . . | 2d                          |

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

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

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

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

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

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

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

Part III

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:  
(i) Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_  
(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:  
a Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_  
b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

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

3

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

a☐ Public exhibition

b☐ Scholarly research

c☐ Preservation for future generations

d☐ Loan or exchange programs

e☐ Other .....

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a

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

☐ Yes ☐ No

b

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

c

Beginning balance . . . . .

d

Additions during the year . . . . .

e

Distributions during the year . . . . .

f

Ending balance . . . . .

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds.

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

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance . . . . .                     |                  |                |                    |                      |                     |
| b Contributions . . . . .                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses               |                  |                |                    |                      |                     |
| d Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| f Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| g End of year balance . . . . .                            |                  |                |                    |                      |                     |

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a

Board designated or quasi-endowment ▶ .....

b

Permanent endowment ▶ .....

c

Temporarily restricted endowment ▶ .....

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a

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

(i)

unrelated organizations . . . . .

(ii)

related organizations . . . . .

b

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

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

4

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

Part VI Land, Buildings, and Equipment.

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

| Description of property   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land . . . . .   | 0                                    |                                 |                              | 0              |
| b Buildings . . . . .   |                                      |                                 |                              |                |
| c Leasehold improvements  |                                      |                                 |                              |                |
| d Equipment . . . . .   |                                      | 4,014                           | 2,265                        | 1,749          |
| e Other . . . . .   |                                      | 45,821                          | 45,821                       | 0              |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ |                                      |                                 |                              | 1,749          |

Schedule D (Form 990) 2019

**Part VII**

**Investments—Other Securities.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security)     | (b) Book<br>value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|-------------------|--|
| (1) Financial derivatives . . . . .   |                   |  |
| (2) Closely-held equity interests . . . . .                                 |                   |  |
| (3) Other _____   |                   |  |
| (B)   |                   |  |
| (C)   |                   |  |
| (D)   |                   |  |
| (E)   |                   |  |
| (F)   |                   |  |
| (G)   |                   |  |
| (H)   |                   |  |
| (I)   |                   |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ |                   |  |

**Part VIII**

**Investments—Program Related.**  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment  | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market<br>value |
|--|----------------|---|
| (2)  |                |   |
| (3)  |                |   |
| (4)  |                |   |
| (5)  |                |   |
| (6)  |                |   |
| (7)  |                |   |
| (8)  |                |   |
| (9)  |                |   |
| (10)   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.) ▶ |                |   |

**Part IX**

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

| (a) Description  | (b) Book value |
|--|----------------|
| (2)  |                |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| (10)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.) . . . . . ▶ |                |

**Part X**

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

| (a) Description of liability   | (b) Book value |
|--|----------------|
| 1. (1) Federal income taxes  |                |
| (2)  |                |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶   |                |
| 2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII <input type="checkbox"/> |                |

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

|   |   |    |         |
|---|---|----|---------|
| 1 | Total revenue, gains, and other support per audited financial statements . . . . .        | 1  | 703,017 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                       |    |         |
| a | Net unrealized gains (losses) on investments . . . . .                                    | 2a | 48,063  |
| b | Donated services and use of facilities . . . . .  | 2b |         |
| c | Recoveries of prior year grants . . . . .   | 2c |         |
| d | Other (Describe in Part XIII.)<br>. . . . .   | 2d |         |
| e | Add lines 2a through 2d . . . . .   | 2e | 48,063  |
| 3 | Subtract line 2e from line 1 . . . . .  | 3  | 654,954 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                      |    |         |
| a | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                | 4a |         |
| b | Other (Describe in Part XIII.) . . . . .  | 4b |         |
| c | Add lines 4a and 4b . . . . .   | 4c |         |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) . . . . . | 5  | 654,954 |

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

|   |  |    |         |
|---|--|----|---------|
| 1 | Total expenses and losses per audited financial statements . . . . .                       | 1  | 671,399 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                          |    |         |
| a | Donated services and use of facilities . . . . .   | 2a |         |
| b | Prior year adjustments . . . . .   | 2b |         |
| c | Other losses . . . . .   | 2c |         |
| d | Other (Describe in Part XIII.)<br>. . . . .  | 2d |         |
| e | Add lines 2a through 2d . . . . .  | 2e |         |
| 3 | Subtract line 2e from line 1 . . . . .   | 3  | 671,399 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1:                         |    |         |
| a | Investment expenses not included on Form 990, Part VIII, line 7b<br>. . . . .              | 4a |         |
| b | Other (Describe in Part XIII.)<br>. . . . .  | 4b |         |
| c | Add lines 4a and 4b . . . . .  | 4c |         |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . . | 5  | 671,399 |

Part XIII

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

## Additional Data

[Return to Form](#)

**Software ID:** 19009670

**Software Version:**

Name of the organization

National Association of Veterans' Research and Education Foundations

Employer identification number

52-1784596

Part I

Questions Regarding Compensation

|   |     |    |
|---|-----|----|
|   | Yes | No |
| 1a  |     |    |
| <div>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</div> <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</div></div> |     |    |
| 1b  |     |    |
| <div>1b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .</div>  |     |    |
| 2   |     |    |
| <div>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a? . . . . .</div>   |     |    |
| 3   |     |    |
| <div>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</div> <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Approval by the board or compensation committee</div></div>  |     |    |
| 4   |     |    |
| <div>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</div> <div><div>a Receive a severance payment or change-of-control payment? . . . . .</div><div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div><div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</div>   |     |    |
| 4a  |     | No |
| 4b  |     | No |
| 4c  |     | No |
| <div>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</div>   |     |    |
| 5   |     |    |
| <div>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</div> <div><div>a The organization? . . . . .</div><div>b Any related organization? . . . . .</div></div> <div>If "Yes," on line 5a or 5b, describe in Part III.</div>  |     |    |
| 5a  |     | No |
| 5b  |     | No |
| 6   |     |    |
| <div>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</div> <div><div>a The organization? . . . . .</div><div>b Any related organization? . . . . .</div></div> <div>If "Yes," on line 6a or 6b, describe in Part III.</div>  |     |    |
| 6a  |     | No |
| 6b  |     | No |
| 7   |     | No |
| <div>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .</div>  |     |    |
| 8   |     | No |
| <div>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .</div>  |     |    |
| 9   |     |    |
| <div>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .</div>   |     |    |

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

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

[illegible]

**Part III**   **Supplemental Information**

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

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|



**Additional Data**

**Return to Form**

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

Department of the Treasury

Name of the organization

National Association of Veterans' Research and Education Foundations

Employer identification number

52-1784596

| Return Reference            | Explanation   |
|-----------------------------|---|
| Pt VI, Line 6               | Explanation of Classes of Members or Shareholder  |
| Pt VI, Line 6               | NAVREF is the membership association of VA-affiliated nonprofit research and education corporations established in accordance with 38 USC 7361-7366.  |
| Pt VI, Line 7a              | How Members or Shareholders Elect Governing Body  |
| Pt VI, Line 7a              | All members have the right to elect Class A board members during regularly scheduled annual elections. When a Class A position becomes vacant between elections, the governing board appoints a replacement to complete the year for the vacated position until the next election. Class B board members are appointed by the governing body for renewable one-year terms.  |
| Pt VI, Line 11b             | Form 990 Review Process   |
| Pt VI, Line 11b             | NAVREF's IRS Form 990 is prepared and reviewed in a multi-step process. The organization's outside preparer presents the form to the CEO and the Finance & Audit Committee and answers all questions. After the review and discussion, the preparer updates the draft and presents to the full board in a board meeting. After the review and discussion, the preparer finalizes the form and sends it to the NAVREF CEO. The CEO reviews the form again and signs it. The CEO then sends the electronic copy to each board member before returning it to the preparer for filing with the IRS.   |
| Pt VI, Line 12c             | Explanation of Monitoring and Enforcement of Conflicts  |
| Pt VI, Line 12c             | Annually during the fall board meeting, board members and the executive director review the conflict of interest policy and complete their disclosure forms. The disclosure forms are evaluated by the executive director and/or chair. In addition, on every quarterly board agenda the following statement is printed, "Prior to the start of the meeting or at any time during the meeting, please disclose any potential conflicts of interest pertinent to service on the NAVREF board that were not reported on your most recent conflict of interest disclosure form." If a conflict is identified, the board will recuse the member from any applicable matter.   |
| Pt VI, Line 15a             | Compensation Review & Approval Process for CEO, Exec. Dir., or Top Management - NAVREF's process for determining compensation for the CEO begins with the annual performance evaluation. The board chair provides other board members with the draft evaluation every year and every third year the board engages in discussion with NAVREF's compensation consultant or other external sources on the appropriate range for the CEO's compensation. The chair and the consultant consider the CEO's job description and performance evaluation, NAVREF's pay philosophy, the national increase in the cost of living and average cost of living increases provided in the Washington, DC area as well as comparable cities nationwide. The consultant reviews national and local salary surveys and assembles data that demonstrates the salary range for similarly qualified individuals in comparable positions. The chair provides the draft evaluation and the results of the consultant's work to the full board along with a recommendation for the CEO's compensation. After excusing the CEO and board members who may have a conflict of interest (if any), the remaining board members review and discuss these materials, including the comparability data, and then approve the CEO's compensation. The board's deliberations and decision are recorded in the meeting minutes. The board engaged an outside consultant in FY2016 for the CEO's compensation review. In preparation for the FY2019 review, the board engaged an outside consultant and used the consultant's input to establish the CEO's compensation for 2019. |
| Pt VI, Line 19              | Other Organization Documents Publicly Available. Available on site upon request.  |
| Pt VI, Line 8b              | No committees have the authority to make decisions on behalf of the governing board   |
| Pt VI, Line 7b              | NAVREF members vote on bylaws.  |
| Other                       | NAVREF engages with the VA and other federal agencies on issues and policy matters of importance to the Non-Profit Corporations and VA research. These other agencies included the National Institutes of Health, Department of Defense, Office of Government Ethics, and Office of Management and Budget. Additionally, NAVREF works with non-profit organizations, scientific professional societies and pharmaceutical industry partners on matters of mutual interest. Operating and leading a VA-affiliated NPC requires significant cooperation and collaboration with U.S. Department of Veterans' Affairs at the local medical center level and the central office level. NAVREF facilitates exchanges between VA and its' members by identifying issues/concerns and proposing solutions through engagement with numerous VA offices: Office of Research & Development, Non-Profit Program Office, Technology Transfer Program, Office of General Counsel, Office of Academic Affiliation. Primary working relationships exist with VA's Office of Research & Development. NAVREF regularly attends meetings of the National Research Advisory Council, among other forums, to foster relationships with VA research leaders and maintain awareness of emerging issues and programs.   |
| Form 990, Part III, Line 4d | Partnership with Department of Veterans Affairs & Advocacy 75502. 0. 0.   |

## Additional Data

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**Software Version:**