WEGNER CPAS LLP 419 N LEE ST ALEXANDRIA, VA 22314-2301

> NATIONAL ASSOCIATION OF RAILROAD PASSENGERS 1200 G STREET NW, 520 WASHINGTON, DC 20005

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Department of the Treasury Internal Revenue Service

# \*\* PUBLIC DISCLOSURE COPY \*\* Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 J. **Open to Public** Inspection

AF	or the	e 2023 calendar year, or tax year beginning and	ending		
B c a	heck if	C Name of organization NATIONAL ASSOCIATION OF RAILROAD		D Employer identification	ation number
v	Addre	SS PASSENGERS			
	Name Chang	<b>-</b> · · · ·		36-261522	1
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	-
	Final return/		520	202-408-8	362
	termin			G Gross receipts \$	1,440,459.
	Ameno			H(a) Is this a group ret	
	Applic tion			for subordinates?	
	pendir	SAME AS C ABOVE		H(b) Are all subordinates inc	
IT	ax-exe	empt status: $X$ 501(c)(3) $501(c)$ ( ) (insert no.) $4947(a)(1)$	or 527		ist. See instructions
	Vebsit			H(c) Group exemption	
κF	orm of	organization: 🚺 Corporation 🔄 Trust 🔄 Association 🔄 Other	L Year	of formation: 1967 M	State of legal domicile: DC
Pa	art I	Summary			
	1	Briefly describe the organization's mission or most significant activities: RESE	ARCH A	ND EDUCATE A	BOUT RAIL
Governance		AND MASS TRANSIT, ENCOURAGE DEVELOPMENT C			
rna	2	Check this box if the organization discontinued its operations or dispos	sed of more	than 25% of its net asse	
ove	3	Number of voting members of the governing body (Part VI, line 1a)		3	15
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b)	15		
Activities &	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	7		
vitie	6	Total number of volunteers (estimate if necessary)	24		
\cti		Total unrelated business revenue from Part VIII, column (C), line 12			0.
<u>م</u>	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	<u></u>	7b	0.
				Prior Year	Current Year
Ð	8	Contributions and grants (Part VIII, line 1h)		1,289,887.	1,078,423.
nue	9	Program service revenue (Part VIII, line 2g)		50,050.	81,536.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		29,588.	82,964.
œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,369,525.	1,242,923.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		576,623.	763,708.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 386,8			
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		774,299.	880,574.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,350,922.	1,644,282.
		Revenue less expenses. Subtract line 18 from line 12		18,603.	-401,359.
s or			Be	ginning of Current Year	End of Year
Assets of Balanc	20	Total assets (Part X, line 16)		1,683,185.	1,261,276.
t As	21	Total liabilities (Part X, line 26)		187,629.	130,379.
Fund		Net assets or fund balances. Subtract line 21 from line 20		1,495,556.	1,130,897.
		Signature Block			
Inde		Itigs of parium. I dealars that I have examined this return including accompanying cohodula	a and atatama	into and to the heat of mul	mourlades and halisf it is

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

Sign	Signature of officer	Date						
Here	JIM MATHEWS, PRESIDENT & CEO							
	Type or print name and title							
	Print/Type preparer's name Preparer's signature Date Check PTIN							
Paid	GLENN MILLER, CPA GLENN MILLER, CPA	09/27/24 self-employed P00086726						
Preparer	Firm's name WEGNER CPAS LLP	Firm's EIN 39-0974031						
Use Only	Firm's address 419 N LEE ST							
ALEXANDRIA, VA 22314-2301 Phone no. (703) 519-0990								
May the IRS discuss this return with the preparer shown above? See instructions								
LHA For	LHA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 Form 990 (2023)							

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

ra	rt III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission: THE MISSION OF THE NATIONAL ASSOCIATION OF RAILROAD PASSENGERS IS TO
	EXPAND AND IMPROVE PASSENGER RAIL SERVICE TO MORE PLACES FOR MORE
	PEOPLE.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	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?
	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	
	RESEARCH: CONTINUING RESEARCH REGARDING RAIL PASSENGER OPERATIONS,
	SERVICES, ROUTES AND SCHEDULES, AND PROPOSED CHANGES THERETO; CURRENT
	AND PROPOSED PASSENGER LEGISLATION, REGULATIONS, AND POLICIES;
	PASSENGER RAILROAD MANAGEMENT AND FINANCIAL ISSUES; AND SPECIFIC SERVICE-RELATED QUESTIONS AND CONCERNS OF OUR MEMBERS AND THE GENERAL
	PUBLIC.
	240 611
4b	(Code:) (Expenses \$349,611. including grants of \$) (Revenue \$)
	EDUCATION: COMMUNICATE WITH OUR MEMBERS AND THE GENERAL PUBLIC THROUGH
	NEWS MEDIA, PAMPHLETS, WEEKLY ONLINE RAIL NEWS SUMMARY, WEBSITE AND
	PUBLIC MEETINGS REGARDING PASSENGER OPERATIONS, SERVICES, ROUTES AND
	SCHEDULES AND PROPOSED CHANGES THERETO; CURRENT AND PROPOSED RAIL
	PASSENGER LEGISLATION, REGULATIONS, AND POLICIES; PASSENGER RAILROAD MANAGEMENT AND FINANCIAL ISSUES; SPECIFIC SERVICE-RELATED QUESTIONS AND
	CONCERNS OF OUR MEMBERS AND THE GENERAL PUBLIC.
	CONCERNS OF OOR MEMBERS AND THE GENERAL FOBLIC.
4c	(Code:) (Expenses \$ 378,745. including grants of \$) (Revenue \$)
	SOCIAL BETTERMENT: DIRECT CONTACT WITH PASSENGER RAILROAD MANAGEMENT,
	LEGISLATORS, AND OTHER GOVERNMENT OFFICIALS FOR THE PURPOSE OF
	PROMOTING POLICIES, PROCEDURES, AND SERVICES WE DEEM MOST FAVORABLE TO
	THE INTERESTS OF RAIL PASSENGERS AND (IN A FEW CASES) HELPING TO
	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED
	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED STATEMENTS FOR THE RECORD OF VARIOUS CONGRESSIONAL HEARINGS (INCLUDING
	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED STATEMENTS FOR THE RECORD OF VARIOUS CONGRESSIONAL HEARINGS (INCLUDING THE APPROPRIATE HOUSE AND SENATE APPROPRIATIONS SUBCOMMITTEES) AND
	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED STATEMENTS FOR THE RECORD OF VARIOUS CONGRESSIONAL HEARINGS (INCLUDING THE APPROPRIATE HOUSE AND SENATE APPROPRIATIONS SUBCOMMITTEES) AND TESTIFIED AT AUTHORIZATION AND/OR OVERSIGHT HEARINGS AT THE REQUEST OF
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	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED STATEMENTS FOR THE RECORD OF VARIOUS CONGRESSIONAL HEARINGS (INCLUDING THE APPROPRIATE HOUSE AND SENATE APPROPRIATIONS SUBCOMMITTEES) AND TESTIFIED AT AUTHORIZATION AND/OR OVERSIGHT HEARINGS AT THE REQUEST OF
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4d	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED STATEMENTS FOR THE RECORD OF VARIOUS CONGRESSIONAL HEARINGS (INCLUDING THE APPROPRIATE HOUSE AND SENATE APPROPRIATIONS SUBCOMMITTEES) AND TESTIFIED AT AUTHORIZATION AND/OR OVERSIGHT HEARINGS AT THE REQUEST OF LEGISLATORS, TO ENCOURAGE AND PROMOTE THE DEVELOPMENT OF A MORE BALANCED U.S. TRANSPORTATION SYSTEM.
4d	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED         STATEMENTS FOR THE RECORD OF VARIOUS CONGRESSIONAL HEARINGS (INCLUDING         THE APPROPRIATE HOUSE AND SENATE APPROPRIATIONS SUBCOMMITTEES) AND         TESTIFIED AT AUTHORIZATION AND/OR OVERSIGHT HEARINGS AT THE REQUEST OF         LEGISLATORS, TO ENCOURAGE AND PROMOTE THE DEVELOPMENT OF A MORE         BALANCED U.S. TRANSPORTATION SYSTEM.         Other program services (Describe on Schedule O.)         (Expenses \$ including grants of \$ ) (Revenue \$ )
	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED         STATEMENTS FOR THE RECORD OF VARIOUS CONGRESSIONAL HEARINGS (INCLUDING         THE APPROPRIATE HOUSE AND SENATE APPROPRIATIONS SUBCOMMITTEES) AND         TESTIFIED AT AUTHORIZATION AND/OR OVERSIGHT HEARINGS AT THE REQUEST OF         LEGISLATORS, TO ENCOURAGE AND PROMOTE THE DEVELOPMENT OF A MORE         BALANCED U.S. TRANSPORTATION SYSTEM.         Other program services (Describe on Schedule O.)         (Expenses \$ including grants of \$ ) (Revenue \$ )         Total program service expenses
	RESOLVE PASSENGER COMPLAINTS WITH AMTRAK MANAGEMENT. WE SUBMITTED         STATEMENTS FOR THE RECORD OF VARIOUS CONGRESSIONAL HEARINGS (INCLUDING         THE APPROPRIATE HOUSE AND SENATE APPROPRIATIONS SUBCOMMITTEES) AND         TESTIFIED AT AUTHORIZATION AND/OR OVERSIGHT HEARINGS AT THE REQUEST OF         LEGISLATORS, TO ENCOURAGE AND PROMOTE THE DEVELOPMENT OF A MORE         BALANCED U.S. TRANSPORTATION SYSTEM.         Other program services (Describe on Schedule O.)         (Expenses \$ including grants of \$ ) (Revenue \$ )

PASSENGERS

Part IV Checklist of Required Schedules

Form 990 (2023)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
_	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			v
	public office? If "Yes," complete Schedule C, Part I	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect		v	
_	during the tax year? If "Yes," complete Schedule C, Part II	4	Х	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	-		х
~	similar amounts as defined in Rev. Proc. 98-19? <i>If</i> "Yes," <i>complete Schedule C, Part III</i>	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	6		x
7	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	7		x
0	the environment, historic land areas, or historic structures? <i>If</i> "Yes," <i>complete Schedule D, Part II</i> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>			
8		8		x
9	Schedule D, Part III Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for	0		- 23
9	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
10	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, VII, IX, or X,			
••	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
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		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
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		X
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		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		_X_
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? /f "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	000	
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Part IV Checklist of Required Schedules (continued)

Form 990 (2023)

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			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		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		<u> </u>
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		<u> </u>
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		_X_
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			77
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		<u> </u>
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	0-		v
~~	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
-	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>	00-		х
<b>h</b>	"Yes," complete Schedule L, Part IV	28a 28b		X
	A family member of any individual described in line 28a? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>			<u></u>
C	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	200		X
29 30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	23		
00	contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	<u> </u>		
	Schedule N, Part II	32		х
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? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	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	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
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		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
_	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par	t 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	<u></u>		
			Yes	No
<b>1</b> a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	-		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0	-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	<u>1c</u>	000	(2023)
332004	12-21-23 5	Form	590	(2023)
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Form	990 (2023) PASSENGERS 36-2615	221	P	<sub>age</sub> 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 7			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
ти	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		x
h	If "Yes," enter the name of the foreign country	та		
U	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5</b> -		5.		х
-	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		<u> </u>
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<u>5c</u>		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	<u>6a</u>		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		L
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
Ũ		8		
9	sponsoring organization have excess business holdings at any time during the year? Sponsoring organizations maintaining donor advised funds.			
		00		
a L	Did the sponsoring organization make any taxable distributions under section 4966?	9a		<u> </u>
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	-		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b	-		
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders	-		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)	-		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
с	Enter the amount of reserves on hand	1		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		x
		15		
16	If "Yes," see the instructions and file Form 4720, Schedule N.	40		x
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		<u>л</u>
<i></i>	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.		000	
332005	12-21-23	Form	990	(2023)

6

Form	990 (2023) PASSENGERS		36-2	6152	21	Pa	age 6
Par	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th	rough	7b below, and	d for a "	No" re		
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O.						
	Check if Schedule O contains a response or note to any line in this Part VI						X
Sec	tion A. Governing Body and Management						
				_		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a		15			
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.						
b	Enter the number of voting members included on line 1a, above, who are independent	1b		15			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	ny other				
	officer, director, trustee, or key employee?			·····  -	2		X
3	Did the organization delegate control over management duties customarily performed by or under the	direct	supervision				
				_	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 99		filed?	·····  -	4		X X
5	Did the organization become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the organization's assertion become aware during the year of a significant diversion of the year of a signifi			Г	5	x	
6 7-	Did the organization have members or stockholders?			·····  -	6	^	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap				7-	x	
h	more members of the governing body? Are any governance decisions of the organization reserved to (or subject to approval by) members, st			·····  -	7a	~	
b	non-second at her the end was in a head of				7b		х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the yea			·····  -	10		
	The governing body?	-	-		8a	x	
	Each committee with authority to act on behalf of the governing body?				8b	x	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read			·····			
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O				9		Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re-						
			,	_		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			L	10a		Х
b	If "Yes," did the organization have written policies and procedures governing the activities of such cha	apters,	affiliates,				
	and branches to ensure their operations are consistent with the organization's exempt purposes? $\dots$				10b		
	Has the organization provided a complete copy of this Form 990 to all members of its governing body	before	e filing the forr	m?	11a	X	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.						
	Did the organization have a written conflict of interest policy? If "No," go to line 13			Г	12a	X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			·····  -	12b	X	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	,			10.	v	
10	on Schedule O how this was done			····· F	12c	X v	
13 14	Did the organization have a written whistleblower policy? Did the organization have a written document retention and destruction policy?			Г	13 14	X X	
15	Did the organization have a written document retention and destruction policy?			····· -	14		
10	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	Synt					
а	The organization's CEO, Executive Director, or top management official			- I	15a		х
	Other officers or key employees of the organization				15b		Х
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			····· F			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	nent wi	th a				
	taxable entity during the year?				16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat	e its pa	articipation				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	ization	's				
	exempt status with respect to such arrangements?				16b		
Sec	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filedAR, AZ, CA, CT, D						
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	id 990-	T (section 501	1(c)(3)s (	only) a	availat	ble
	for public inspection. Indicate how you made these available. Check all that apply.	_					
40	X Own website Another's website X Upon request Other (explain		,			:-!	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, con	ntiict o	r interest polic	by, and f	inanc	a	
20	statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's boo	ke and	records				
20	JIM MATHEWS - 202-408-8362	no ano	1000US				
	1200 G STREET NW, STE 520, WASHINGTON, DC 20005						
332006	12-21-23     SEE SCHEDULE O FOR FULL LIST OF STATES				Form	990	(2023)

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NATIONAL ASSO	CIATION OF	RAILROAD
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PASSENGERS

Form 990 (2	2023) PASSENGERS	36-20
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Hig	ghest Compensated
	Employees, and Independent Contractors	

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

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

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than

\$100,000 from the organization and any related organizations.

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

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

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

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

		l	mzu			iper	Jour			(F)
(A)	(B)			بر Pos	<b>C)</b> itior	n		(D)	(E)	
Name and title	Average hours per		not cl	heck	more	than o		Reportable compensation	Reportable compensation	Estimated amount of
	week		, unles cer an					from	from related	other
	(list any	tor						the	organizations	compensation
	hours for	Individual trustee or director				5		organization	(W-2/1099-MISC/	from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	trust	al tru		oyee	ompe		1099-NEC)	,	and related
	below	vidual	Institutional trustee	er	Key employee	Highest compensated employee	ner			organizations
	line)	Indiv	Insti	Officer	Key	Highemp	Former			
(1) JIM MATHEWS	40.00									
PRESIDENT & CEO				Х				187,098.	0.	30,999.
(2) JEANNIE LAWRIE	40.00									
DIRECTOR OF RESOURCE DEVELOPMENT						Х		103,658.	0.	14,803.
(3) MEREDITH RICHARDS	20.00									
CHAIR		Х		Х				0.	0.	0.
(4) BRUCE ASHTON	5.00									
VICE CHAIR		Х		х				0.	0.	0.
(5) HARVEY BOWEN	6.00									
VICE CHAIR		Х		х				0.	0.	0.
(6) THOMAS GIRSCH	20.00									
VICE CHAIR		Х		х				0.	0.	0.
(7) KEN JOSEPH	3.00									
VICE CHAIR		Х		Х				0.	0.	0.
(8) KENNETH CLIFFORD	10.00									
TREASURER		Х		Х				0.	0.	0.
(9) WILLIAM DUNN	5.00									
SECRETARY		Х		Х				0.	0.	0.
(10) KENNETH BRIERS	10.00									
PAST CHAIR		Х		Х				0.	0.	0.
(11) DAN BILKA	2.00									
DIRECTOR		Х						0.	0.	0.
(12) RICHARD BRUSS	5.00									
DIRECTOR		Х						0.	0.	0.
(13) KEVIN BUETTNER	2.00									
DIRECTOR		Х						0.	0.	0.
(14) MIKE CHRISTENSEN	1.00									
DIRECTOR		Х						0.	0.	0.
(15) TOM COMPSON	2.00									
DIRECTOR		Х						0.	0.	0.
(16) GARY LANMAN	4.00									
DIRECTOR		Х						0.	0.	0.
(17) ANDREW LODRIGUSS	4.00									
DIRECTOR		Х						0.	0.	0.
332007 12-21-23										Form <b>990</b> (2023)

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332007 12-21-23

Form 990 (2023)

Form 990 (2023) NATIONAL PASSENGE		TI	ON	0	F	RA	II	ROAD	36-26	153	001	П	age <b>8</b>
Form 990 (2023) PASSENGE				0.000	ч <b>Ц</b> :,	abor	+ 0	omnonceted Employee		1102	12 I	Р	age <b>o</b>
(A) Name and title	(B) Average hours per week	(do box	not c , unle:	(C Pos heck i ss per	C) itior <sup>more</sup> rson i		one n an	(D) Reportable compensation from	(Continued) (E) Reportable compensation from related	n	an	(F) timate nount other	
	(list any hours for related organizations below line)	In dividual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MIS 1099-NEC)		com fr org and	pensa om th anizat d relat inizati	ie tion ted
		-											
		-											
		-											
1b Subtotal								290,756.		0.	4	5,8	02.
c Total from continuation sheets to Part V								0.290,756.		0.	1	5 9	<u>0.</u> 02.
<ul> <li>d Total (add lines 1b and 1c)</li> <li>2 Total number of individuals (including but r</li> </ul>							0 re		000 of reportable	0.	4	5,0	02.
compensation from the organization		000	1000	u ui		,							2
3 Did the organization list any <b>former</b> officer			-		-				•	ſ		Yes	No
line 1a? <i>If</i> "Yes," <i>complete Schedule J for s</i> 4 For any individual listed on line 1a, is the su	um of reportabl	e co	mpe	ensa	tion	and	otł	ner compensation from t	ne organization		3		X
<ul><li>and related organizations greater than \$15</li><li>5 Did any person listed on line 1a receive or a</li></ul>											4	X	
rendered to the organization? If "Yes," con Section B. Independent Contractors	nplete Schedule	e J fo	or sı	ıch ı	oers	on .					5		X
1 Complete this table for your five highest co										ensati	on fro	m	
the organization. Report compensation for (A) Name and business					<u>ith c</u>	or wi	thir	<u>n the organization's tax y</u> ( <b>B)</b> Description of s			(C omper		<u> </u>
	audress	NC	ONE	5				Description of s	ervices		Juber	154110	11
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ot lin	niteo	d to t	thos (	•	ted	above) who received mo	ore than				

332008 12-21-23

NATIONAL ASSOCIATION OF RAILROAD PASSENGERS

			PASSENGERS			36-2615	221 Page <b>9</b>	
Pa	<del>۱</del> ۲	/111	Statement of Revenue					
			Check if Schedule O contains a response	or note to any lin		(5)	(2)	
					(A) Total revenue	(B) Related or exempt	(C) Unrelated	<b>(D)</b> Revenue excluded
					Total revenue		business revenue	from tax under
<u> </u>								sections 512 - 514
nts nts	1		Federated campaigns 1a	400 800				
Gra			Membership dues 1b	498,709.				
a, ( Am			Fundraising events 1c					
Gifi İlar			Related organizations 1d					
ns,			Government grants (contributions) 1e					
er S		f	All other contributions, gifts, grants, and					
Contributions, Gifts, Grants and Other Similar Amounts				579,714.				
ont Dd (		-	Noncash contributions included in lines 1a-1f		1 070 400			
<u>a</u> C		n	Total. Add lines 1a-1f	Business Code	1,078,423.			
			CONFERENCES	561000	55,536.	55 526		
ice	2		CONFERENCES CONTRACTS	900099	26,000.	55,536. 26,000.		
erv ue		b	CONTRACTS	300033	20,000.	20,000.		
ven S		C						
grai Re		d						
Program Service Revenue		e f	All other program service revenue					
-			Total. Add lines 2a-2f		81,536.			
	3		Investment income (including dividends, intere		01/000			
	Ŭ		other similar amounts)		36,739.			36,739.
	4		Income from investment of tax-exempt bond p					
	5		Royalties					
	Ŭ		(i) Real	(ii) Personal				
	6	а	Gross rents					
	-		Less: rental expenses 6b					
			Rental income or (loss) 6c					
			Net rental income or (loss)					
	7		Gross amount from sales of (i) Securities	(ii) Other				
			assets other than inventory 7a 243,761.		1			
		b	Less: cost or other basis					
en			and sales expenses 7b 197,536.					
evenue		с	Gain or (loss)					
Ě		d	Net gain or (loss)		46,225.			46,225.
Other	8	а	Gross income from fundraising events (not					
₹			including \$ of					
			contributions reported on line 1c). See					
			Part IV, line 18					
			Less: direct expenses8b					
			Net income or (loss) from fundraising events					
	9	а	Gross income from gaming activities. See					
		_	Part IV, line 19 9a					
			Less: direct expenses9b					
			Net income or (loss) from gaming activities					
	10	а	Gross sales of inventory, less returns					
			and allowances 10a					
			Less: cost of goods sold					
-+		С	Net income or (loss) from sales of inventory	Business Code				
sn	44	~		Dusiness Coue				
oer ue	11							
Miscellaneous Revenue		b						
Sce		с С	All other revenue					
Ξ			Total. Add lines 11a-11d					
	12		Total revenue. See instructions		1,242,923.	81,536.	0.	82,964.
332009					,,			Form <b>990</b> (2023)
								· · · /

PASSENGERS Form 990 (2023)

ecti	ion 501(c)(3) and 501(c)(4) organizations must compl			nplete column (A).	
	Check if Schedule O contains a respons	(		(C)	L
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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	218,097.	157,030.	17,448.	43,619
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	436,233.	314,088.	34,899.	87,246
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	62,028.	44,660.	4,962.	12,406
0	Payroll taxes	47,350.	34,092.	3,788.	9,470
1	Fees for services (nonemployees):				
а	Management				
b	Legal	43,476.		43,476.	
с	Accounting	74,975.		74,975.	
	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g					
Ŭ	column (A), amount, list line 11g expenses on Sch 0.)	64,702.	51,362.	12,238.	1,102
2	Advertising and promotion	275,401.	83,085.		<u> </u>
3	Office expenses	81,271.	23,872.	50,726.	6,673
4	Information technology	44,179.	25,627.	11,860.	6,692
5	Royalties	, -			
6	Occupancy	90,504.	65,163.	7,240.	18,101
7	Travel	94,396.	80,236.	13,215.	945
B	Payments of travel or entertainment expenses	,	,		
-	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	63,375.	62,945.	250.	180
0	Interest	,	,		
1	Payments to affiliates				
2	Depreciation, depletion, and amortization	11,011.	6,608.	2,556.	1,841
3	Insurance	3,533.	2,120.	820.	593
ļ	Other expenses, Itemize expenses not covered		,		
-	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	DUES AND SUBSCRIPTIONS	33,751.	20,254.	7,836.	5,661
a b			,	.,	-,
c					
d					
	All other expenses				
е 5	Total functional expenses. Add lines 1 through 24e	1,644,282.	971,142.	286,289.	386,851
5 3	Joint costs. Complete this line only if the organization	_, , 202 •			
•	reported in column (B) joint costs from a combined				
	educational campaign and fundraising collicitation				

332010 12-21-23

Check here

10470927 788028 15461.3AU01

educational campaign and fundraising solicitation.

if following SOP 98-2 (ASC 958-720)

Form 990 (2023)

Form 990 (2023)
Part X Balance Sheet

PASSENGERS

art		Check if Schedule O contains a response or note t	o anv lir	e in this Part X			
			<u>o uny m</u>		<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			295,060.	1	41,936
	2	Savings and temporary cash investments			0.	2	38,830
	3	Pledges and grants receivable, net			0.	3	34,090
	4	Accounts receivable, net			28,098.	4	0
	5	Loans and other receivables from any current or fo					
		trustee, key employee, creator or founder, substan	tial cont	ributor, or 35%			
		controlled entity or family member of any of these	persons			5	
	6	Loans and other receivables from other disqualifie	d persor	s (as defined			
		under section 4958(f)(1)), and persons described in	sectior	4958(c)(3)(B)		6	
0	7	Notes and loans receivable, net				7	
1000	8	Inventories for sale or use				8	
2	9	<b>—</b> · · · · · · · · · · · · · · · · · · ·			19,110.	9	25,911
1	l0a	Land, buildings, and equipment: cost or other		Γ			
		basis. Complete Part VI of Schedule D	10a	97,180.			
	b	Less: accumulated depreciation		97,180.	2,166.	10c	
1	1	Investments - publicly traded securities			1,190,998.	11	1,065,66
1	2	Investments - other securities. See Part IV, line 11			0.	12	13,12
1	3	Investments - program-related. See Part IV, line 11				13	
1	4	Intangible assets		12,845.	14	4,00	
1	5	Other assets. See Part IV, line 11		134,908.	15	37,72	
1	6	Total assets. Add lines 1 through 15 (must equal			1,683,185.	16	1,261,27
1	17	Accounts payable and accrued expenses			39,010.	17	81,27
1	8	Grants payable			18		
1	9	Deferred revenue		0.	19	4,78	
2	20	Tax-exempt bond liabilities			20		
2	21	Escrow or custodial account liability. Complete Pa				21	
, 2	22	Loans and other payables to any current or former	officer,	director,			
		trustee, key employee, creator or founder, substan	tial cont	ributor, or 35%			
		controlled entity or family member of any of these	persons			22	
5   2	23	Secured mortgages and notes payable to unrelate	d third p	arties		23	
2	24	Unsecured notes and loans payable to unrelated th	nird part	es		24	
2	25	Other liabilities (including federal income tax, paya	bles to r	elated third			
		parties, and other liabilities not included on lines 1	7-24). Co	omplete Part X			
		of Schedule D			148,619.	25	44,32
2	26	Total liabilities. Add lines 17 through 25			187,629.	26	130,37
		Organizations that follow FASB ASC 958, check	here	X			
3		and complete lines 27, 28, 32, and 33.					
2	27	Net assets without donor restrictions			1,427,518.	27	1,060,75
2 2	28	Net assets with donor restrictions			68,038.	28	70,13
		Organizations that do not follow FASB ASC 958					
2		and complete lines 29 through 33.					
5   2	29	Capital stock or trust principal, or current funds				29	
3 3	80	Paid-in or capital surplus, or land, building, or equi				30	
2 3	81	Retained earnings, endowment, accumulated inco				31	
	32	Total net assets or fund balances			1,495,556.	32	1,130,89
-	33	Total liabilities and net assets/fund balances			1,683,185.	33	1,261,270

332011 12-21-23

NATIONAL	ASSOCIATION	OF	RAILROAD
PASSENGER	RS		

	1 990 (2023) PASSENGERS	<u> 36-</u>	2615	<u>221</u>	Pag	<sub>ge</sub> 12
Pa	rt 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		<u>,242</u>		
2	Total expenses (must equal Part IX, column (A), line 25)	2		,644		
3	Revenue less expenses. Subtract line 2 from line 1	3		-401		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1	,495		
5	Net unrealized gains (losses) on investments	5		36	,70	00.
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	1	<u>,130</u>	,89	<u>97.</u>
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
				ľ	Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	О.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		_X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	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:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the					
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audi	it			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b		

Form **990** (2023)

332012 12-21-23

SCHE	DULE A		Dublic Cho	rity Status an		lie C.	unnart		OMB No. 1545-0047		
(Form	990)			rity Status an nization is a section 501					2023		
			• •	47(a)(1) nonexempt cha					2025		
	t of the Treasury venue Service			ttach to Form 990 or Fo Form990 for instructior			ormation		Open to Public Inspection		
Name o	f the organization			IATION OF RAI				Employer	identification number		
	_		ENGERS		-			3	6-2615221		
Part I	Reason	or Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instruction	IS.			
The orga	7		,	For lines 1 through 12, c	,	,					
1	- <i>'</i>		,	on of churches described		on 170(b)(1	I)(A)(i).				
2	7			Attach Schedule E (Forn		/L//4//A//::	::)				
3		•		anization described in <b>se</b> njunction with a hospital			•	)(iii), Enter	the hospital's name.		
•	city, and state	-				ocolio		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
5	An organizati	on operated fo	or the benefit of a co	llege or university owned	l or operat	ed by a go	overnmental u	nit describe	ed in		
	section 170(	<b>b)(1)(A)(iv).</b> (C	Complete Part II.)								
6	,	, <b>U</b>	0	nental unit described in			• •				
7 X	•		•	ntial part of its support fr	rom a gove	ernmental	unit or from th	ne general p	oublic described in		
8	section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)										
9	An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant of										
-	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 organizati	on that norma	Ily receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membersh	ip fees, and	d gross receipts from		
				t to certain exceptions; a					•		
				(less section 511 tax) fro	om busines	ses acqui	red by the org	anization a	tter June 30, 1975.		
11	7		mplete Part III.)	ively to test for public sa	fetv See	section 50	)9(a)(4)				
12		-	-	ively for the benefit of, to	•			rry out the	purposes of one or		
	-	-	-	ed in section 509(a)(1) o	-			•			
_	lines 12a thro	ugh 12d that	describes the type o	f supporting organizatior	n and com	plete lines	12e, 12f, and	12g.			
a			-	upervised, or controlled	• • • •	-					
		•		gularly appoint or elect a	majority c	of the direc	tors or truste	es of the su	ipporting		
ьГ			complete Part IV, Se	l or controlled in connect	tion with it	s supporte	nd organizatio	n(s) by bay	lina		
U L				anization vested in the sa			0		•		
		-	t complete Part IV,					5 11			
с [	Type III fun	ctionally inte	grated. A supportin	g organization operated	in connect	tion with, a	and functional	lly integrate	d with,		
_	its supporte	ed organizatio	n(s) (see instructions	). You must complete I	Part IV, Se	ctions A,	D, and E.				
d		-	• •	porting organization oper				•	. ,		
			с С	zation generally must sat			•	an attentiv	reness		
e				mplete Part IV, Sections written determination fro				II Type III			
		0		nally integrated supporti			19001, 1900	n, rype n			
f Er	nter the number of	of supported of	organizations								
g Pr		<u> </u>	n about the supporte		(iv) is the orac	anization listed					
	(i) Name of suppo organization		(ii) EIN	(iii) Type of organization (described on lines 1-10	in your governi	ng document?	(v) Amount o support (see ir		(vi) Amount of other support (see instructions)		
	5			above (see instructions))	Yes	No		,			
Total											

# NATIONAL ASSOCIATION OF RAILROAD PASSENGERS

36-2615221 Page 2

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

fails to qualify under the tests listed below, please complete Part III.)

Schedule A (Form 990) 2023

Part II

See	ction A. Public Support									
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	<b>(c)</b> 2021	(d) 2022	(e) 2023	<b>(f)</b> Total			
1	Gifts, grants, contributions, and									
	membership fees received. (Do not									
	include any "unusual grants.")	1148429.	1447332.	1218103.	1289886.	1078423.	6182173.			
2	Tax revenues levied for the organ-									
	ization's benefit and either paid to									
	or expended on its behalf									
3	The value of services or facilities									
	furnished by a governmental unit to									
	the organization without charge $\dots$									
4	Total. Add lines 1 through 3	1148429.	1447332.	1218103.	1289886.	1078423.	6182173.			
5	The portion of total contributions									
	by each person (other than a									
	governmental unit or publicly									
supported organization) included										
	on line 1 that exceeds 2% of the									
	amount shown on line 11,									
	column (f)						135,588.			
	Public support. Subtract line 5 from line 4.						6046585.			
See	ction B. Total Support									
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total			
7	Amounts from line 4	1148429.	1447332.	1218103.	1289886.	1078423.	6182173.			
8	Gross income from interest,									
	dividends, payments received on									
	securities loans, rents, royalties,									
	and income from similar sources $\dots$	56,386.	22,811.	67,975.	29,588.	36,739.	213,499.			
9	Net income from unrelated business									
	activities, whether or not the									
	business is regularly carried on									
10	Other income. Do not include gain									
	or loss from the sale of capital			~~ ~~~						
	assets (Explain in Part VI.)	94,863.	24,869.	32,352.	50,050.		202,134.			
11	Total support. Add lines 7 through 10						6597806.			
12	Gross receipts from related activities,	•	,			12	81,536.			
13	First 5 years. If the Form 990 is for the	-								
60	organization, check this box and stor									
	ction C. Computation of Publi		-				01 65 %			
	Public support percentage for 2023 (I		-			14	<u>91.65</u> % 92.25%			
15						15				
168	33 1/3% support test - 2023. If the c									
	stop here. The organization qualifies		-			ar mara abaali thi				
	<b>33 1/3% support test - 2022.</b> If the c									
170	and stop here. The organization qual					und line 14 is 1004				
1/8	10% -facts-and-circumstances test									
	and if the organization meets the fact			-	-	-				
h	meets the facts-and-circumstances te 10% -facts-and-circumstances test	-		• • •		7a and line 15 is 1				
L	more, and if the organization meets th									
	organization meets the facts-and-circu									
18	Private foundation. If the organization									
				.,,,			(Form 990) 2023			

Schedule A (Form 990) 2023

PASSENGERS Part III Support Schedule for Organizations Described in Section 509(a)(2) 36-2615221 Page 3

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not						
include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that						
are not an unrelated trade or bus- iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge $\dots$						
6 Total. Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disgualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.) Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6		(6) 2020				
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income						
(less section 511 taxes) from businesses						
acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
11 Net income from unrelated business activities not included on 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.)						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)						
<b>14 First 5 years.</b> If the Form 990 is for t	he organization's fi	rst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) orgar	ization,
check this box and stop here						
Section C. Computation of Publ	• •					
<b>15</b> Public support percentage for 2023 (			column (f))		15	%
16 Public support percentage from 2022					16	%
Section D. Computation of Inve						
17 Investment income percentage for 2					17	%
<b>18</b> Investment income percentage from					18	%
<b>19a 33 1/3% support tests - 2023.</b> If the						
more than 33 1/3%, check this box a						
<b>b 33 1/3% support tests - 2022.</b> If the						
line 18 is not more than 33 1/3%, che						
20 Private foundation. If the organization	JIT UIU HOL CHECK A		a, ULISD, CHECK I	THIS DUX AND SEE IN		
332023 12-21-23		16	5		Sched	uie A (FUIII 330) 2023

### NATIONAL ASSOCIATION OF RAILROAD PASSENGERS

Schedule A (Form 990) 2023

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

Yes No

## Part IV Supporting Organizations

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

## Section A. All Supporting Organizations

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

332024 12-21-23

10a 10b Schedule A (Form 990) 2023

17

### NATIONAL ASSOCIATION OF RAILROAD PASSENGERS

36-2615221 Page 5

Sche	dule A	(Form 990) 2023 PASSENGERS	36-2615	<u>522</u> :	1 Pa	age <b>5</b>
Pa	rt IV	Supporting Organizations (continued)				
					Yes	No
11	Has th	he organization accepted a gift or contribution from any of the following persons?			100	
		son who directly or indirectly controls, either alone or together with persons described on lines 11b and				
d	-					
		elow, the governing body of a supported organization?		11a		<u> </u>
		ily member of a person described on line 11a above?		11b		<u> </u>
С	A 35%	6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide				
		<i>in</i> Part VI.		11c		
<u>Sec</u>	tion E	3. Type I Supporting Organizations				
					Yes	No
1	Did th	ne governing body, members of the governing body, officers acting in their official capacity, or membership of o	one or			
	more	supported organizations have the power to regularly appoint or elect at least a majority of the organization's o	fficers,			
	direct	cors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)				
		ively operated, supervised, or controlled the organization's activities. If the organization had more than one supp				
		ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among	g the			
•		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		1		
2		ne organization operate for the benefit of any supported organization other than the supported				
	organ	ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in				
	Part \	$\!$				
	super	vised, or controlled the supporting organization.		2		
Sec	tion C	C. Type II Supporting Organizations				
					Yes	No
1	Were	a majority of the organization's directors or trustees during the tax year also a majority of the directors				
		stees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control				
		nagement of the supporting organization was vested in the same persons that controlled or managed		1		
Sec	the su	upported organization(s). D. All Type III Supporting Organizations				Ĺ
					Yes	No
1	Did th	ne organization provide to each of its supported organizations, by the last day of the fifth month of the				
	organ	ization'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				
	organ	ization's governing documents in effect on the date of notification, to the extent not previously provided?		1		
2	Were	any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported				
		ization(s) or (ii) serving on the governing body of a supported organization? If "No." explain in Part VI how				
		rganization maintained a close and continuous working relationship with the supported organization(s).		2		
3		ason of the relationship described on line 2, above, did the organization's supported organizations have a		-		
3						
	•	icant voice in the organization's investment policies and in directing the use of the organization's				
	incom	ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's				
<u></u>	suppo	orted organizations played in this regard.		3		
Sec	tion E	E. Type III Functionally Integrated Supporting Organizations				
1	Check	k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see ins	tructions).			
а		The organization satisfied the Activities Test. Complete line 2 below.				
b		The organization is the parent of each of its supported organizations. Complete line 3 below.				
с		The organization supported a governmental entity. Describe in Part VI how you supported a governmental en	titv (see instru	uction	s).	
2		ties Test. Answer lines 2a and 2b below.	21	ĺ	Yes	No
а	Did si	ubstantially all of the organization's activities during the tax year directly further the exempt purposes of				
		upported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI identify</b>				
		e supported organizations and explain how these activities directly furthered their exempt purposes,				
		he organization was responsive to those supported organizations, and how the organization determined		0		
		hese activities constituted substantially all of its activities.		2a		-
b		ne activities described on line 2a, above, constitute activities that, but for the organization's involvement,				
	one o	r more of the organization's supported organization(s) would have been engaged in? If "Yes, " explain in				
	Part \	u the reasons for the organization's position that its supported organization(s) would have engaged in				
	these	activities but for the organization's involvement.		2b		
3		t of Supported Organizations. Answer lines 3a and 3b below.				
		ne organization have the power to regularly appoint or elect a majority of the officers, directors, or				

trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. 332025 12-21-23

3b Schedule A (Form 990) 2023

3a

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NATIONAL	ASSOCIATION	OF	RAILROAD
PASSENGE	RS		

Sche	edule A (Form 990) 2023 PASSENGERS			86-2615221 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supportin	ng Organ	izations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying the second se	ng trust on l	Nov. 20, 1970 ( <i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus			
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
C	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		

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

Schedule A (Form 990) 2023

332026 12-21-23

### NATIONAL ASSOCIATION OF RAILROAD DACCENCERC

	dule A (Form 990) 2023 PASSENGERS			3	6-2615221	Page 7
Par	t V Type III Non-Functionally Integrated 509(	a)(3) Supporting Orga	nizations <sub>(continu</sub>	ied)		
Secti	on D - Distributions				Current Yea	ı <b>r</b>
1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1		
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported				
	organizations, in excess of income from activity			2		
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations		3		
4	Amounts paid to acquire exempt-use assets			4		
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5		
6	Other distributions ( <i>describe in</i> <b>Part VI</b> ). See instructions.			6		
7	Total annual distributions. Add lines 1 through 6.			7		
8	Distributions to attentive supported organizations to which the	e organization is responsive				
	(provide details in Part VI). See instructions.			8		
9	Distributable amount for 2023 from Section C, line 6			9		
10	Line 8 amount divided by line 9 amount			10		
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	IS	(iii) Distributabl Amount for 20	
1	Distributable amount for 2023 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2023 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2023					
а	From 2018					
b	From 2019					
с	From 2020					
d	From 2021					
е	From 2022					
f	Total of lines 3a through 3e					
g	Applied to underdistributions of prior years					
	Applied to 2023 distributable amount					
i	Carryover from 2018 not applied (see instructions)					
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2023 from Section D,					
	line 7: \$					
а	Applied to underdistributions of prior years					
	Applied to 2023 distributable amount					
с	Remainder. Subtract lines 4a and 4b from line 4.					
5	Remaining underdistributions for years prior to 2023, if					
	any. Subtract lines 3g and 4a from line 2. For result greater					
	than zero, explain in Part VI. See instructions.					
6	Remaining underdistributions for 2023. Subtract lines 3h					
	and 4b from line 1. For result greater than zero, explain in					
	Part VI. See instructions.					
7	Excess distributions carryover to 2024. Add lines 3j					
	and 4c.					
8	Breakdown of line 7:					
а	Excess from 2019					
	Excess from 2020					
с	Excess from 2021					
	Excess from 2022					
е	Excess from 2023					

Schedule A (Form 990) 2023

332027 12-21-23

Other Dial         PASSENGERS         0.6 - 625221         Traces           Import         The Section A, lines 1, 2, 8b, 36, 4b, 4b, 56, 56, 8b, 9b, 9b, 91, 110, bart 10; Part V, Section B, lines 1 and 2; Part V, Section D, lines 2 and 3; Pert V, Section C, lines 2 and 4; Pert V, Section C, li					ION OF	RAILROAD	
Part N, Section A, Junes 1, 2, 2b, 3c, 4d, 4c, 5c, 5c, 5d, 5b, 5c, 1fa, 110, part 110, Part IV, Section 10, bites 1 and 2, Part V, Section C, lines 2 and 3, Part V, Section E, Lines 2, 5c, and 6 A zero. 2b, skind and 5c, Part V, Section J, lines 5, 6, and 6, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information. (See instructions)         Section D, lines 5, 6, and 6, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information. (See instructions)	Schedule A	(Form 990) 2023					36-2615221 Page 8
2003 EFRE 21 Scheduk A (Form 990) 2022	Part VI	Part IV, Section A, lines 1, line 1; Part IV, Section D, I Section D, lines 5, 6, and 8	2, 3b, 3c, 4b, 4c, 5 ines 2 and 3; Part	5a, 6, 9a, 9b, 9c, V, Section E, line	11a, 11b, ar es 1c, 2a, 2b	nd 11c; Part IV, Sec , 3a, and 3b; Part V	tion B, lines 1 and 2; Part IV, Section C, , line 1; Part V, Section B, line 1e; Part V,
211 Scredule A (Form 990) 2023							
21 Stedue A (Form 990) 2023							
21 Schedule A (Form 990) 2023							
21 Schedule A (Form 990) 2023							
21 Schedule A (Form 980) 2022							
2000 12-21-23 21 Schedule A (Form 990) 2023							
21 Schedule A (Form 990) 2023							
23002 12-21-23 Schedule A (Form 990) 2023							
23022 1521-23 Schedule A (Form 990) 2023							
23028 1:21:23 Schedule A (Form 990) 2022							
32023 1/2/1/23 21							
23002 12 21 23 21 21 21 21 21 21 21 21 21 21 21 21 21							
32028 12-21-23 Schedule A (Form 990) 2022							
32028 12-21-23 Schedule A (Form 990) 2023							
32028 12:21:23 Schedule A (Form 990) 2023							
330028 12-21-23 Schedule A (Form 990) 2023							
32028 12-21-23 Schedule A (Form 990) 2023							
32028 12-21-23 Schedule A (Form 990) 2023							
32028 12-21-23 Schedule A (Form 990) 2023							
332028 12-21-23 Schedule A (Form 990) 2023							
332028 12-21-23 Schedule A (Form 990) 2023							
332028 12-21-23 Schedule A (Form 990) 2023							
332028 12-21-23 Schedule A (Form 990) 2023							
332028 12-21-23 Schedule A (Form 990) 2023							
332028 12-21-23 Schedule A (Form 990) 2023							
332028 12-21-23 Schedule A (Form 990) 2023							
332028 12-21-23 Schedule A (Form 990) 2023							
	332028 12-21-2	23			21		Schedule A (Form 990) 2023

## For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one

contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \_\_\_\_\_\_\$

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

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

Filers of:

Form 990-PF

General Rule

Special Rules

LHA

323451 12-26-23

## NATIONAL ASSOCIATION OF RAILROAD PASSENGERS

 $\mathbf{X}$  501(c)( 3) (enter number) organization

501(c)(3) exempt private foundation

501(c)(3) taxable private foundation

527 political organization

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

or (ii) Form 990-EZ, line 1. Complete Parts I and II.

## Schedule of Contributors

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

4947(a)(1) nonexempt charitable trust not treated as a private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

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

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

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h;

2023

OMB No. 1545-0047

Employer identification number

36-2615221

* *	DITRLTC	DISCLOSURE	CODV	**

Schedu	le B
(Form 990)	

Department of the Treasury

Form 990 or 990-EZ

Internal Revenue Service

Name of the organization

Organization type (check one):

Section:

~ ~	LORPIC	DISCLOSURE

Schedule B (Form 990) (2023)

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.						
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
1		\$46,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
2		\$ <u>55,781.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)				
(a)	(b)	(c)	(d)				
<u>No.</u>	Name, address, and ZIP + 4	Total contributions	Type of contribution         Person         Payroll         Noncash         (Complete Part II for noncash contributions.)				
(a)	(b)	(c)	(d)				
	Name, address, and ZIP + 4	Total contributions	Type of contribution         Person         Payroll         Noncash         (Complete Part II for noncash contributions.)				

## Schedule B (Form 990) (2023)

Name of organization NATIONAL ASSOCIATION OF RAILROAD PASSENGERS Employer identification number

36-2615221

Schedule B (Form 990) (2023)

10470927 788028 15461.3AU01

323452 12-26-23

2023.04030 NATIONAL ASSOCIATION OF R 15461.31

24

Page	2
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	3 (Form 990) (2023)		Page <b>3</b>
Name of or NATION	ganization NAL ASSOCIATION OF RAILROAD		Employer identification number
PASSE			36-2615221
Part II	Noncash Property (see instructions). Use duplicate copies of Part II	I if additional space is needed	ł.
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	

323453 12-26-23

Schedule B (Form 990) (2023)

## 10470927 788028 15461.3AU01

Schedule	B (Form 990) (2023)			Page <b>4</b>				
	organization			Employer identification number				
	NAL ASSOCIATION OF RAIL	ROAD						
PASSE				36-2615221				
Part III	from any one contributor. Complete columns (a	) through (e) and the following line en	try. For organizations					
	completing Part III, enter the total of exclusively religious,	charitable, etc., contributions of \$1,000 or	less for the year. (Enter t	this info. once.) \$				
(a) No.	Use duplicate copies of Part III if additional	space is needed.						
from	(b) Purpose of gift	(c) Use of gift	(	d) Description of how gift is held				
Part I								
		(e) Transfer of git	ŕt					
	Transferee's name, address, a	and ZIP + 4	Relationship	p of transferor to transferee				
(a) No.								
from Part I	(b) Purpose of gift	(c) Use of gift	(*	d) Description of how gift is held				
<u> </u>								
	(e) Transfer of gift							
	Transferee's name, address, a	and ZIP + 4	Relationship	p of transferor to transferee				
(a) No.								
from Part I	(b) Purpose of gift	(c) Use of gift	(	d) Description of how gift is held				
			I					
		(e) Transfer of git	t					
			Deletienski	a of two motoway to two motoway				
	Transferee's name, address, a		Relationship	p of transferor to transferee				
(a) No. from	(b) Purpose of gift	(c) Use of gift		d) Description of how gift is held				
Part I				Description of now girt is neid				
		(a) Transfer of all	[					
		(e) Transfer of gi	ι <b>ι</b>					
	Transferee's name, address, a	and ZIP + 4	Relationshi	p of transferor to transferee				
323454 12-26	6-23			Schedule B (Form 990) (2023)				

## 10470927 788028 15461.3AU01

Department of the Treasury Internal Revenue Service		e if the organization is described to www.irs.gov/Form990 for ins				Open to P Inspect	
If the organization answ	vered "Yes" on	Form 990, Part IV, line 3, or Form	n 990-EZ, Part V, line	46 (Political Campaign	Activi	ties), then:	
<ul> <li>Section 501(c)(3) org</li> </ul>	anizations: Com	plete Parts I-A and B. Do not comp	plete Part I-C.				
<ul> <li>Section 501(c) (other</li> </ul>	than section 50	1(c)(3)) organizations: Complete Pa	arts I-A and C below. [	Do not complete Part I-B.			
<ul> <li>Section 527 organiza</li> </ul>	ations: Complete	e Part I-A only.					
the organization answ	vered "Yes" on	Form 990, Part IV, line 4, or Form	n 990-EZ, Part VI, line	e 47 (Lobbying Activities	s), ther	n:	
( <i>)</i> ( <i>)</i>		nave filed Form 5768 (election unde		•	•		
		nave NOT filed Form 5768 (election		•		•	
-		Form 990, Part IV, line 5 (Proxy T	Гах) (see separate ins	structions) or Form 990	-EZ, Pa	art V, line 35c	(Proxy
Tax) (see separate instr		iono: Complete Dort III					
<ul> <li>Section 501(c)(4), (5)</li> <li>Name of organization</li> </ul>	-	ions: Complete Part III. L ASSOCIATION OF I		Em	nlovor	identification	numbor
ame of organization	PASSENG		RAILROAD			6-261522	
Part I-A Comple		anization is exempt under	section 501(c) o	r is a section 527 o			<u>4</u> 1
			3001011001(0) 0		n guin	201011.	
<ul> <li>Duovido o deservintio</li> </ul>							
•	•	ation's direct and indirect political			•		
		ures					
<b>3</b> Volunteer hours for	political campai	gn activities					
Part I-B Comple	te if the ora	anization is exempt under	section 501(c)(3				
		incurred by the organization under			¢		
		incurred by organization managers					
		n 4955 tax, did it file Form 4720 for				Yes	No
4a Was a correction m						Yes	
<b>b</b> If "Yes," describe in							
		anization is exempt under	section 501(c).	except section 501	(c)(3).		
-	-	by the filing organization for section		-			
		ization's funds contributed to othe			* <u> </u>		
	00		0		\$		
		. Add lines 1 and 2. Enter here and			•		
	•		,		\$		
		1120-POL for this year?				Yes	No
		nployer identification number (EIN)				filing organiza	ation
		tion listed, enter the amount paid fi					
		omptly and directly delivered to a s					
political action com	mittee (PAC). If a	additional space is needed, provide	e information in Part I\	Ι.			
<b>(a)</b> Name	•	(b) Address	(c) EIN	(d) Amount paid from	n (4	e) Amount of p	olitical
				filing organization's	cor	ntributions rece	eived and
				funds. If none, enter -0		promptly and d elivered to a se	
						political organiz	zation.
						If none, enter	
			1		_		

**Political Campaign and Lobbying Activities** 

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2023

OMB No. 1545-0047

3

LHA 332041 11-06-23

SCHEDULE C

(Form 990)

# 27

NATIONAL ASSOCIATION OF RAII	LROAD
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-	ENGERS	36-2	615221 Page 2
	tion is exempt under section 501(c)(3) and file		
section 501(h)).			
A Check if the filing organization bel	ongs to an affiliated group (and list in Part IV each affiliated	group member's name	e, address, EIN,
expenses, and share of exc	ess lobbying expenditures).		
B Check if the filing organization che	cked box A and "limited control" provisions apply.		
Limits on L	bbying Expenditures means amounts paid or incurred.)	<b>(a)</b> Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence p	ublic opinion (grassroots lobbying)	22,926.	
<b>b</b> Total lobbying expenditures to influence a	legislative body (direct lobbying)	50,252.	
c Total lobbying expenditures (add lines 1a	and 1b)	73,178.	
		1,571,104.	
	nes 1c and 1d)	1,644,282.	
	nount from the following table in both columns.	232,214.	
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)	58,054.	
h Subtract line 1g from line 1a. If zero or less	s, 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 ei	her line 1h or line 1i, did the organization file Form 4720		
reporting section 4911 tax for this year?			Yes 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)	<b>(a)</b> 2020	<b>(b)</b> 2021	(c) 2022	( <b>d</b> ) 2023	<b>(e)</b> Total				
2a Lobbying nontaxable amount	192,946.	210,092.		232,214.	635,252.				
<ul> <li>b Lobbying ceiling amount (150% of line 2a, column(e))</li> </ul>					952,878.				
c Total lobbying expenditures	148,197.	89,929.		73,178.	311,304.				
<b>d</b> Grassroots nontaxable amount	48,236.	52,523.		58,054.	158,813.				
e Grassroots ceiling amount (150% of line 2d, column (e))					238,220.				
f Grassroots lobbying expenditures	9,647.	5,854.		22,926.	38,427.				

Schedule C (Form 990) 2023

332042 11-06-23

# NATIONAL ASSOCIATION OF RAILROAD PASSENGERS

# 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	(a)		(t	o)
of the lobbying activity.	Yes	No	Amo	ount
<ol> <li>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:</li> <li>a Volunteers?</li> </ol>				
<ul> <li>b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?</li> <li>c Media advertisements?</li> <li>d Mailings to members, legislators, or the public?</li> </ul>				
<ul> <li>e Publications, or published or broadcast statements?</li> <li>f Grants to other organizations for lobbying purposes?</li> </ul>				
<ul> <li>g Direct contact with legislators, their staffs, government officials, or a legislative body?</li> <li>h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?</li> <li>i Other activities?</li> </ul>				
<ul> <li>j Total. Add lines 1c through 1i</li> <li>2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?</li> </ul>				
<ul> <li>b If "Yes," enter the amount of any tax incurred under section 4912</li> <li>c If "Yes," enter the amount of any tax incurred by organization managers under section 4912</li> <li>d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?</li> </ul>				
Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	501(c)(5)	, or sec	tion	
1 Were substantially all (90% or more) dues received nondeductible by members?		. 1	Yes	No
<ul> <li>2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the</li> <li>Part III-B Complete if the organization is exempt under section 501(c)(4), section</li> </ul>	prior year?	3	tion	
Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "I answered "Yes."				3, is
Dues, assessments and similar amounts from members		. 1		
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	I			
a Current year				
<ul> <li>b Carryover from last year</li> <li>c Total</li> </ul>				
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds				
does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and poli				
expenditures next year?		4		
5 Taxable amount of lobbying and political expenditures. See instructions		. 5		
Part IV Supplemental Information Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group lie		1		

instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Schedule C (Form 990) 2023

332043 11-06-23

SCI	HEDULE D		Su	pplementa	al Financial	Statement	S		OMB No. 1	545-0047
	n 990)		Co	omplete if the orga	nization answered	"Yes" on Form 990,			20	23
Departi	nent of the Treasury			A	ttach to Form 990.					Public
	Revenue Service									ion
Nam	e of the organization	511	PASSENGER	Supplete if the organization answerd "Ves" on Form 990, Part W, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b, Match to Form 990.         Employer iden 36 - Initraining Donor Advised Funds or Other Similar Funds or Accounts. Com d 'Yes' on Form 990, Part IV, line 6.           (a) Donor advised Funds or Other Similar Funds or Accounts. Com d 'Yes' on Form 990, Part IV, line 6.         (b) Funds and other advised funds           (a) Donor advised funds         (b) Funds and other advised funds         (c) Funds and other advised funds           (a) Donor advised funds         (b) Funds and other advised funds         (c) Funds and other advised funds           (b) Funds and other advised and other advisers in writing that the assets held in donor advised funds         (c) Funds and donor advisers in writing that grant funds can be used only not for the benefit of the donor or donor advisor, or for any other purpose conferring ?           (c) Borneral advises in writing that grant funds can be used only not for the benefit of the organization answered 'Yes' on Form 990, Part IV, line 7.           assements.         Preservation of a conservation contribution in the form of a conservation easer advised by the organization (check all that apply).         Preservation of a conservation easer advised a qualified conservation contribution in the form of a conservation easer and the advisorie assements is located	6 - 26152					
Par			ns Maintaining	g Donor Advise		er Similar Funds	or Ac			
	organizatio	n an	swered "Yes" on Fo	orm 990, Part IV, lin						
					(a) Donor a	dvised funds	(	<b>b)</b> Funds and	d other accou	unts
1 2										
2										
4										
5	Did the organizatio	n in	form all donors and	d donor advisors in	writing that the asse					
									Yes	No
6	8		6 ,	,	0	8				
	impermissible priva							•	Yes	No
Par			on Easements.	Complete if the or	ganization answered	d "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 (for example, recreation or education) Preservation of a historically impo		tant land area	a						
						Preservation of	of a certi	ied historic :	structure	
•				instice bala s avali	Cool componentions on	untuile, stinue in the e former				
2	day of the tax year		lugn 2d if the organ	lization heid a quali	fied conservation co	ntribution in the form	of a cor		asement on tr at the End of th	
а	5		rvation easements							
b										
с	Number of conserv	/atio	on easements on a	certified historic str	ucture included on li	ine 2a		2c		
d										
•										
3		atio	on easements modif	fied, transferred, rel	eased, extinguished	I, or terminated by th	e organiz	zation during	the tax	
4	Number of states v	wher	 re propertv subiect	to conservation eas	sement is located					
5						spection, handling of	-			
	violations, and enf	orce	ment of the conser	vation easements it	t holds?	-			Yes	🗌 No
6	Staff and voluntee	r hoi	urs devoted to mon	nitoring, inspecting,	handling of violation	ns, and enforcing con	servatio	n easements	during the y	ear
_		<u> </u>								
7	Amount of expens	es ir	ncurred in monitorir	ng, inspecting, hand	aling of violations, ar	nd enforcing conserva	ation eas	ements duri	ng the year	
8	Does each conser	vatio	on easement report	ed on line 2d above	satisfy the requirem	nents of section 170(	h)(4)(B)(i)			
	and section 170(h)								Yes	No No
9	In Part XIII, describ	be ho								
			· · · ·		note to the organizat	tion's financial statem	ents tha	t describes	the	
Par	organization's acc	ount Stio	ting for conservation	n easements.	Art Historical	Treasures or O	ther S	imilar Δss	ets	
I ui										
1a			-				and bala	nce sheet w	orks	
	of art, historical tre	asu	res, or other similar	r assets held for put	olic exhibition, educa	ation, or research in f	urtheran	ce of public		
	service, provide in	Parl	t XIII the text of the	footnote to its finar	ncial statements that	t describes these iter	ns.			
b	-									
				-	exhibition, education	on, or research in furt	herance	of public se	rvice,	
	-	-	-					¢		
	(ii) Assets include							•		
2	.,									
							- /1			
										00010000
		educ	ction Act Notice, s	ee the Instructions	s for Form 990.			Sche	dule D (Form	n 990) 2023
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NATIONAL AS	SOCIATION	OF	RAILROAD
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Caba		L ASSUCIAT. FRC	TON	JF RAI	LROAD		36-2	61522	1 Page 2
	dule D (Form 990) 2023 PASSENG t III Organizations Maintaining C		t. Histo	orical Tre	asures, o	r Other S	Similar Asse	ets (cont	⊥ Page ∠
3	Using the organization's acquisition, access								nueu)
Ŭ	collection items (check all that apply).		0, 01001	any or the i	onowing that	i marce olgi		.0	
а		d	1 🗌	Loan or exc	hange progra	am			
b	Scholarly research	e			nange pregre				
c	Preservation for future generations								
4	Provide a description of the organization's co	ollections and explair	n how th	ey further th	ne organizatio	n's exemp	t purpose in Pa	art XIII.	
5	During the year, did the organization solicit o			-	-	-			
	to be sold to raise funds rather than to be ma						[	Yes	No No
Par	t IV Escrow and Custodial Arran	gements Comple	te if the	organizatior	n answered "	Yes" on Fo	rm 990, Part IV	, line 9, or	
	reported an amount on Form 990, Pa	rt X, line 21.							
1a	Is the organization an agent, trustee, custodi	an, or other intermed	diary for	contribution	is or other as	sets not in	cluded		
	on Form 990, Part X?						[	Yes	No No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	llowing t	able:					
								Amour	nt
С	Beginning balance						1c		
d	Additions during the year						1d		
е	Distributions during the year						1e		
f	Ending balance						1f		
	Did the organization include an amount on F						?	Yes	No
	If "Yes," explain the arrangement in Part XIII.								
Par	<b>t V Endowment Funds</b> Complete if						N Three years have		ur vooro book
		(a) Current year	(0) P	rior year	(c) Two year	IS DACK (O	) Three years bad	ж <b>(е)</b> FOL	ir years back
1a	Beginning of year balance								
b	Contributions								
с.	Net investment earnings, gains, and losses								
d	Grants or scholarships								
е	Other expenditures for facilities								
	and programs								
	Administrative expenses								
g	End of year balance Provide the estimated percentage of the curr		. (line 1 c		) hold as:				
2	Board designated or quasi-endowment	•	e (inte Tg %	j, column (a	ij neiu as.				
a h	Permanent endowment	%							
С		%							
U	The percentages on lines 2a, 2b, and 2c sho	•							
3a	Are there endowment funds not in the posse		ation tha	t are held ar	nd administer	ed for the			
00	organization by:								Yes No
								3a(i)	
b	If "Yes" on line 3a(ii), are the related organiza								
4	Describe in Part XIII the intended uses of the								•
Par	t VI   Land, Buildings, and Equipm	ent							
	Complete if the organization answere	d "Yes" on Form 990	), Part IV	', line 11a. S	ee Form 990	, Part X, lin	e 10.		
	Description of property	(a) Cost or o	other	(b) Cost	or other	(c) Acc	umulated	(d) Boo	ok value
	-	basis (investr	nent)	basis	(other)	depre	eciation		
1a	Land								
b	Buildings								
с	Leasehold improvements				9,963.		9,963.		0.
d	Equipment				7,627.	2	27,627.		0.
e	Other			5	9,590.		59,590.		0.
Total	. Add lines 1a through 1e. (Column (d) must e	oual Form 990, Part	X. line 1	0c. column	<i>(</i> B))				0.

Schedule D (Form 990) 2023

Schedule E	D (Form 990) 2023 PASSENGERS		30	6-2615221 Page <b>3</b>
Part VII				
	Complete if the organization answered "Yes			
	ption of security or category (including name of security)		(c) Method of valuation: Cost or er	nd-of-year market value
	ial derivatives			
	/ held equity interests			
(3) Other				
(A)				
<u>(B)</u>				
(C)				
(D) (E)				
(E) (F)				
(G)				
(H)				
	(b) must equal Form 990, Part X, line 12, col. (B))			
Part VII	I Investments - Program Related.	•		
	Complete if the organization answered "Yes	" on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.	
	(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or er	nd-of-year market value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)	(h) must squal Form 000 Part V line 10 set (D))			
Part IX	(b) must equal Form 990, Part X, line 13, col. (B)) Other Assets			
	Complete if the organization answered "Yes	" on Form 990. Part IV. line	11d. See Form 990. Part X. line 15.	
	-	a) Description	, ,	(b) Book value
(1)	· · · · · · · · · · · · · · · · · · ·			
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Colu Part X	umn (b) must equal Form 990, Part X, line 15, o Other Liabilities	col. (B))		
FailA	Complete if the organization answered "Yes	" on Form 000 Part IV line	110 or 11f Soo Form 000 Part X line 2	5
	(a) Description of liability	S OITFOITT 990, Fait IV, IIIe		(b) Book value
1. (1) Fee	deral income taxes			
	PERATING LEASE LIABILITY	7		44,323.
(3)		•		11,525.
(4)				+
(5)				
(6)				1
(7)				
(8)				
(9)				
	umn (b) must equal Form 990, Part X, line 25, c	col. (B))		44,323.
	y for uncertain tax positions. In Part XIII, provid			that reports the

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Schedule D (Form 990) 2023

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NATIONAL	ASSOCIATION	OF	RAILROAD
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	dule D (Form 990) 2023	PASSENGERS		3	86-2	2615221	Page 4
Pa	t XI Reconciliation o	of Revenue per Audited Financia	al Statements With Re	evenue per Retu	urn		
	Complete if the organ	nization answered "Yes" on Form 990, Pa	rt IV, line 12a.				
1	Total revenue, gains, and oth	her support per audited financial statemer	nts		1	1,279,	623.
2	Amounts included on line 1 k	but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses)	) on investments	2a	36,700.			
b	Donated services and use of	f facilities	2b				
с	Recoveries of prior year gran	nts	2c				
d	Other (Describe in Part XIII.)						
е	Add lines 2a through 2d				2e		700.
3	Subtract line 2e from line 1				3	1,242,	923.
4		990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not inc	cluded on Form 990, Part VIII, line 7b	4a				
b	Other (Describe in Part XIII.)		4b				
с					4c		0.
5	Total revenue. Add lines 3 ar	nd <b>4c.</b> (This must equal Form 990, Part I, I	line 12.)		5	1,242,	923.
Pa	rt XII Reconciliation o	of Expenses per Audited Financi	al Statements With E	xpenses per Re	eturr	ו	
	Complete if the organ	nization answered "Yes" on Form 990, Pa	rt IV, line 12a.				
1	Total expenses and losses pe	er audited financial statements			1	1,644,	282.
2	Amounts included on line 1 k	but not on Form 990, Part IX, line 25:					
а	Donated services and use of	f facilities	2a				
b							
с	Other losses		2c				
d							
е	Add lines 2a through 2d				2e		0.
3					3	1,644,	282.
4		990, Part IX, line 25, but not on line 1:					
а	Investment expenses not inc	cluded on Form 990, Part VIII, line 7b	4a				
b	Other (Describe in Part XIII.)		4b				
с					4c		0.
5	Total expenses. Add lines 3	and 4c. (This must equal Form 990. Part I	l. line 18.)	·····	5	1,644,	282.
Pa	rt XIII Supplemental In	formation					

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.

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SC	HEDULE J	Compensation Information	1	OMB No. 1	1545-004	47
(Fo	rm 990)	- For certain Officers, Directors, Trustees, Key Employees, and Highest		20	<b>n</b> n	)
		Compensated Employees		20	ZJ	)
Dene	twent of the Treesury	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.		Open to	Publ	lic
	tment of the Treasury al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe	ction	
Nam	ne of the organization	NATIONAL ASSOCIATION OF RAILROAD	Employer id	entificatio	on nui	mber
		PASSENGERS	36-2	61522	1	
Pa	rt I Question	s Regarding Compensation				
					Yes	No
1a	Check the appropri	ate box(es) if the organization provided any of the following to or for a person listed on Form	990,			
	Part VII, Section A,	line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or c	harter travel Housing allowance or residence for person	nal use			
	Travel for com		sidence			
		ation and gross-up payments Health or social club dues or initiation fees	3			
	Discretionary s	spending account Personal services (such as maid, chauffeu	ır, chef)			
b	•	on line 1a are checked, did the organization follow a written policy regarding payment or				
_		rovision of all of the expenses described above? If "No," complete Part III to explain		<u>1b</u>		
2		n require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2		
2	ladiaata udalah ifan					
3		ny, of the following the organization used to establish the compensation of the organization's actor. Check all that apply. Do not check any boxes for methods used by a related organization of the second sec				
			טוונס			
	·	ation of the CEO/Executive Director, but explain in Part III.				
	Compensation					
	·	ompensation consultant Compensation survey or study ther organizations X Approval by the board or compensation c	ommittoo			
			ommittee			
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 re					
а	•	e payment or change-of-control payment?		4a		X
b		eive payment from a supplemental nonqualified retirement plan?				X
с	-	eive payment from an equity-based compensation arrangement?		10		X
	-	les 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
	Only section 501(c	)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5	For persons listed of	n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	n			
	contingent on the r	evenues of:				
а	The organization?			. 5a		X
		ation?				X
		r 5b, describe in Part III.				
6		n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	n			
	contingent on the n					
						X
b		ation?		. 6b		X
		r 6b, describe in Part III.				
7	-	on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments				37
		es 5 and 6? If "Yes," describe in Part III		7		X
8		reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	ıe			
~				8		X
9		id the organization also follow the rebuttable presumption procedure described in		-		
_	Regulations section					
For	Paperwork Reducti	on Act Notice, see the Instructions for Form 990.	Schedu	ile J (Forn	n 990)	) 2023

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Schedule J (Form 990) 2023

PASSENGERS

36-2615221

Page 2

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't 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.

		(B) Breakdown of W	/-2 and/or 1099-MIS compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	<b>(iii)</b> Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) JIM MATHEWS	(i)	187,098.	0.	0.	0.	30,999.	218,097.	0.
PRESIDENT & CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

NATIONAL	ASSOCIATION	OF	RAILROAD
PASSENGE			

Schedule J (Form 990) 2023

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.

Schedule J (Form 990) 2023

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization

FORM 990, PART

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information. NATIONAL ASSOCIATION OF RAILROAD



PASSENGERS

LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TRANSPORTATION SYSTEM.

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

I,

THE ORGANIZATION HAS APPROXIMATELY 7,600 DUES PAYING MEMBERSHIPS.

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

MEMBERS OF THE COUNCIL OF REPRESENTATIVES ARE ELECTED FROM EACH STATE BY

THE MEMBERS RESIDING IN THAT STATE. IN TURN, THE COUNCIL OF REPRESENTATIVES

ELECTS THE MEMBERS OF THE BOARD OF DIRECTORS.

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

THE ORGANIZATION DISTRIBUTES ITS FORM 990 TO THE BOARD OF DIRECTORS FOR

REVIEW AND COMMENT APPROXIMATELY ONE WEEK PRIOR TO FILING. THE BOARD OF

DIRECTORS IS GIVEN FOUR DAYS WITHIN WHICH TO RAISE QUESTIONS OR SUGGEST

CHANGES.

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

THE ORGANIZATION REQUIRES ANNUAL CONFIRMATION FROM EACH EMPLOYEE AND BOARD

MEMBER THAT THEY ARE AWARE OF AND IN COMPLIANCE WITH THE CONFLICT OF

INTEREST POLICY.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AR, AZ, CA, CT, DC, FL, GA, HI, IL, KS, KY, MA, MD, MI, MS, NC, NY, NH, PA

 FORM 990, PART VI, SECTION C, LINE 19:

 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2023

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<b>FHE</b>	ORG	ANIZA	TION	MAKES	S ITS	GOVEF	RNING	DOCUN	ients,	CONFL	ст о	F INTEREST
POLI	CY,	AND	FINA	NCIAL	STATI	EMENTS	S AVA	ILABLE	UPON	REQUE	ST.	
												Schedule O (Form 990) 20