# PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 46-29-19 | Return of Organization Exempt From Income Tax

Form **990** 

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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A F	or the	2023 calendar year, or tax year beginning and e	ending					
B C	heck if	C Name of organization		D Employer identification number				
	Addres	RAINBOW RAILROAD USA, INC.						
	Name change	Doing business as		47-4896980				
	Initial return Final return/	Number and street (or P.O. box if mail is not delivered to street address) 575 5TH AVENUE, UNIT 18-139	E Telephone number (646) 87'					
	termin		G Gross receipts \$	3,323,750.				
	Ameno		H(a) Is this a group re					
	Application	F Name and address of principal officer: DROCE ROFF		for subordinates	? Yes X No			
	pendin	SAME AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No			
1 T	ax-exe	empt status: $X$ 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or	r 527	If "No," attach a	list. See instructions			
JV	Vebsit	e: WWW.RAINBOWRAILROAD.ORG		H(c) Group exemption				
		organization; X Corporation Trust Association Other	L Year	of formation: 2015 N	1 State of legal domicile; $NJ$			
Pa	rt I	Summary						
ø		Briefly describe the organization's mission or most significant activities: TO HE						
Activities & Governance	0.00	AND TRANS-IDENTIFIED (LGBT) PEOPLE AS THEY						
ern		Check this box if the organization discontinued its operations or dispose		1 1000				
δ				3	7			
8		Number of independent voting members of the governing body (Part VI, line 1b)			8			
ties		Total number of individuals employed in calendar year 2023 (Part V, line 2a)			8			
tivi		Total number of volunteers (estimate if necessary)  Total unrelated business revenue from Part VIII, column (C), line 12			0.			
Ac		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.			
_	ь	Net differenced business taxable income from 1 only 330-1, 1 art i, life 11		Prior Year	Current Year			
	8	Contributions and grants (Part VIII, line 1h)		8,091,092.	3,155,950.			
Revenue		Program service revenue (Part VIII, line 2g)	100000	0.	0.			
		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		12,156.	142,558.			
R		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-169,644.	-135,053.			
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3	7,933,604.	3,163,455.			
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		1,130,100.	1,850,231.			
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.			
S	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		191,767.	419,513.			
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.			
cbe	b	Total fundraising expenses (Part IX, column (D), line 25) 623,70	0.					
É	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,323,646.	2,269,016.			
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,645,513.	4,538,760.			
		Revenue less expenses. Subtract line 18 from line 12		4,288,091.	-1,375,305.			
Net Assets or Fund Balances			Ве	ginning of Current Year	End of Year			
sset	20	Total assets (Part X, line 16)		5,428,678.	3,938,163.			
et A	21	Total liabilities (Part X, line 26)		311,821. 5,116,857.	196,611. 3,741,552.			
P	rt II	Net assets or fund balances. Subtract line 21 from line 20		5,110,057.	3,741,332.			
		Ities of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	ante and to the heet of my	knowledge and helief it is			
		ittes of perjury, i declare that i have examined this return, including accompanying screedies et, and complete. Declaration of preparer (other than officer) is based on all information of whi			knowledge and belief, it is			
11 40,	COTTCC	the complete. Declaration of property (other than officer) is based on an information of win	ion proparor	That arry knowledge.				
Sign	1	Signature of officer		Date				
Her		REBECCA MCFARLANE, COO		00 81	2024			
		Type or print name and title						
		Print/Type preparer's name Preparer's signature		Date Check	PTIN			
Paid	ĺ	EVA MRUK EVA MRUK		9/26/24 self-employ				
Prep	arer	Firm's name PKF O'CONNOR DAVIES ADVISORY, LLC			7-3231666			
Use Only Firm's address 245 PARK AVENUE, 12TH FLOOR								
		NEW YORK, NY 10167		Phone no.21	2-286-2600			
May	the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No			

Page 2

Pai	Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	TO HELP LESBIAN, GAY, BISEXUAL AND TRANS-IDENTIFIED (LGBT) PEOPLE AS
	THEY SEEK SAFE HAVEN FROM STATE ENABLED VIOLENCE, MURDER OR
	PERSECUTION IN COUNTRIES ALL OVER THE WORLD.
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? Yes X No
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
-	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ 2,890,662. including grants of \$ 1,850,231. ) (Revenue \$ 0.)
<del>4</del> a	IN 2023, WE FOCUSED ON OUR EMERGENCY TRAVEL SUPPORT (ETS) AND FIVE(5)
	COMPLIMENTARY PATHWAY PROGRAMS, WHERE WE SUPPORTED A TOTAL OF 7,265
	INDIVIDUALS. UP FROM 4,560 IN 2022. ETS PROVIDES LIFE SAVING ADVICE AND
	RESOURCES, IN 2023 WE EVACUATED 434 INDIVIDUALS THROUGH THIS PROGRAM.
4b	(Code:) (Expenses \$ 499,620 • including grants of \$ 0 • ) (Revenue \$ 0 • )
	IN COLLABORATION WITH LOCAL PARTNERS ORGANIZATION, IN 2023, WE BUILT
	AND SUSTAINED PARTNERSHIPS WITH 18 ORGANIZATIONS ACROSS 15 COUNTRIES
	AND 6 REGIONS, WITH THE AID OF OUR PARTNERS, WE SUPPORTED 4174
	INDIVIDUALS USING THIS PATHWAY.
	INDIVIDUALD OBING THIS TAINWAT.
4c	(Code:) (Expenses \$ $240,919 \cdot $ including grants of \$0 (Revenue \$)
	WE SUPPORTED 2645 INDIVIDUALS IN CRISIS LOCATIONS SUCH AS UGANDA,
	AFGHANISTAN, PALESTINE, UKRAINE AND RUSSIA.
	<u> </u>
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ 189,997 • including grants of \$ ) (Revenue \$ )
4e	Total program service expenses 3,821,198.
	Form <b>990</b> (2023)

# Part IV | Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
•	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	<u> </u>		
U	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
′		7		x
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<b>-</b>		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			<b> </b> ₩
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	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		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
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		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	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		X
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	X	
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		Х
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,	110		
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b	Х	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	110		
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	х	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	_ <del></del>		
10		16		x
17	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV  Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	10		
17		47		x
10	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40	v	
۵.	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	.		\ \ •
	complete Schedule G, Part III	19		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		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		X

Form 990 (2023) RAINBOW RAILROAD USA, INC.

Part IV | Checklist of Required Schedules (continued)

22 X  23 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part X (committed (section)). Part X (complete Schedule () Part I (and III)  24 Did the organization answer "Vest to Part XIII. Section A, line 3, 4, or 5, about compensation of the organization's current and former Officers, directions, fursibles, key employees, and highest compensation employees? (if "Yes," complete Schedule I and the III. It is a strain of the organization has a tax-exempt bond is use 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," arrawer lines 2bb through 2bd and complete Schedule II. It is a last day of the year, that was issued after December 31, 2002? (if "Yes," arrawer lines 2bb through 2bd and complete Schedule II. It is a last day of the year, that was issued after December 31, 2002? (if "Yes," arrawer lines 2bb through 2bd and complete Schedule II. It is a last day of the year, that was issued after December 31, 2002? (if "Yes," arrawer lines 2bb through 2bd and complete Schedule II. It is a last day of the year, that are schedule III. It is a last day of the year, that are schedule III. It is a last day of the year, that are schedule III. It is a last day of the year, that are schedule III. It is a last day of the year, that are schedule III. It is a last day of the year, that are schedule III. It is a last day of the year, that are schedule III. It is a last day of the year, and that the transaction has not been reported on any of the organizations or or payed the year, and that the transaction has not been reported on any of the organizations or or payed the schedule III. It is a last day of the year, and that the transaction has not been reported on any of the organization are payed been schedule III. It is a last day of the year, and that the transaction organization are payed to the year is a last day of the year. It is a last day of the year, are schedule III. It is		Continued)		Yes	No
Part X. column (A), line 2º (ii "Yes," competes Schedule I, Parts Land III and former officers, directors, trustees, key employees, and highest compensation of the organization sourcett and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," competes Schedule I, Part III and the list day of the year, that was issued after December 31, 2002? If "Yes," arrayer lines 2bb through 2bt day of one than \$100,000 as of the list day of the year, that was issued after December 31, 2002? If "Yes," arrayer lines 2bb through 2bt day of one 25a.  24a	22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		163	140
23 Dit the organization asswer "Yes" to Part VII, Section A, Iire 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees?   24 If yes, "complete Schedule I, Part III   Section A, Iire 3, 4, or 5, about compensation of the organization compensation with the state day of 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 organization was tax as save insued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule Is If I'N, or I'N, or I'N and a second second to their than a returnding second at any time during they ser to defease any tax-exempt bonds?  25 Did the organization maintain an escorow account of their than a returnding second at any time during they ser to defease any tax-exempt bonds?  26 Did the organization and the chapaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I. Part I   25a   X   25b   15t the organization aware that the chapaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I. Part I   25b   X   25b   25c			22		Х
and former officers, directors, fustees, key employees, and highest compensated employees? If "Yes," complete Schedule I, Part II .  23	23				
Schedule / Late or 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? // "Yes," answer lines 24b through 24d and complete Schedule K. If "No." go to line 25a.  b Did the organization meets any proceeds of tax-exempt bonds beyond a temporary period exception?  c Did the organization meets any proceeds of tax-exempt bonds beyond a temporary period exception?  c Did the organization meantain an escrow account other than a refunding escore val any time during the year to defease any tax-exempt bonds?  d Did the organization acts as an "on behalf of" issuer for bonds outstanding at any time during the year?  d Did the organization acts as an "on behalf of" issuer for bonds outstanding at any time during the year?  d Did the organization acts as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d					
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.  b Did the organization mixed any proceeds of tax exempt bonds beyond a temporary period exception?  c Did the organization mixed any proceeds of tax exempt bonds beyond a temporary period exception?  c Did the organization mixed as an "on behalf of" issuer for bonds outstanding at any time during the year to defease any tax-exempt bonds?  25a Section 50fc(3), 50fc(4)d, and 50fc(4)29 organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year?  25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year?  b Is the organization export any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%  controlled entity or family member of any of these persons? If It is a controlled entity or founder, and the second or founder, substantial contributor, or 35%  C 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or founding an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part IV, instructions for applicable limiting thresholds, conditions, and exceptions;  a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV, instructions for applicable limiting thresholds, conditions, and exceptions;  a C A 3596 contribution or a party to a		, , , , , , , , , , , , , , , , , , ,	23		Х
Schedule K. If "No." go to fine 25a b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax exempt bonds?  d Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax exempt bonds?  d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24c 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualited person during the year? If "Yes," complete Schedule I., Part I 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/E27 If "Yes," complete Schedule I., Part I 25b Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity formating member of any of these persons? If "Yes," complete Schedule I., Part II 27b 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 50% controlled entity from themself or all my inheritor day or these persons? If "Yes," complete Schedule I., Part IV, instructions for applicable filling thresholds, conditions, and exceptions; and excep	24a				
Schedule K. If "No." go to fine 25a b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax exempt bonds?  d Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax exempt bonds?  d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24c 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualited person during the year? If "Yes," complete Schedule I., Part I 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/E27 If "Yes," complete Schedule I., Part I 25b Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity formating member of any of these persons? If "Yes," complete Schedule I., Part II 27b 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 50% controlled entity from themself or all my inheritor day or these persons? If "Yes," complete Schedule I., Part IV, instructions for applicable filling thresholds, conditions, and exceptions; and excep		last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-ewempt bonds?  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)(20) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? if "Yes," complete Schedule I, Part I 25a X  b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organizations prior Former 500 or 908-E27 if "Yes," complete Schedule I, Part I 25b X  25b If the organization provide a grant or other assistance to any current or former officer, director, fusates, key employee, creator or founder, substantial contributor, or 35% controlled entity of ramily member of any of these persons? if "Yes," complete Schedule I, Part II 25b X  26 Did the organization provide a grant or other assistance to any current or former officer, director, fusates, key employee, creator or founder, aubstantial contributor or employee thereof, a grant selection committee member, or to a 55% controlled entity (including an employee thereof) or family member of any of these persons? if "Yes," complete Schedule I, Part III 27 X  27 Did the organization apparty to a business transaction with one of the following parties? (See the Schedule I, Part III 27 X  28 Did the organization apparty to a business transaction with one of the following parties? (See the Schedule I, Part III 27 X  28 Did the organization receive more than 325,000 in noncest contributions? If "Yes," complete Schedule I, Part III 28 X  29 Did the organization receive more than 325,000 in noncest contributions? If "Yes," complete Schedule III 28 X  29 Did the organization receive more than 325,000 in noncest contributions? If "Yes," complete Schedule III 28 X  29 Did the organization or law or such			24a		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d   28a Section 501(c/3), 501(c/14), and 501(c/29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? #1 Yes," complete Schedule I, Part I   25a   X    25a   X   25a   X   25a   25a   X    25b   St. the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? #1 Yes," complete Schedule I, Part I   25a   X    25b   X   25a   X   25a   25a   X    25c   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, fustee, key employee, creator or founder, substantial contributor, or 35% controlled entity of mainly member of any of these persons? #1 Yes," complete Schedule I, Part II   25b   X    27   Did the organization provide a grant or other assistance to any current or former officer, director, fustee, key employee, creator or founder, substantial contributor, or 35% controlled entity (including an employee thereof) or family member of any of these persons? #1 Yes," complete Schedule I, Part II   27   X    28   Was the organization aparty to a business transaction with one of the following parties? (See the Schedule I, Part III   27   X   28   28   X	b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?  258 Section 501(KS), 501(Kg), 40, 405 (01(kg)), 40, 405 (01(kg)), 405 (01(kg)	С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
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 X b is the organization aware that if 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 prior Forms 990 or 990-E27 if "Yes," complete Schedule L, Part I 25b X X 2 25 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II 26 X X 2 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) or family member of any of these persons? If "Yes," complete Schedule L, Part III 27 X 28 Was the organization and prior yet a business transaction with one of the following parties? (See the Schedule L, Part III 27 X 28 Was the organization and prior yet and prior trustee, key employee, creator or founder, substantial contributor? If "Yes," complete Schedule L, Part II 27 X 28 Was the organization received from the organization and prior yet and prior yet and prior yet and prior yet and			24c		<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 I., Part I   25b   X    25b   25chedule I., Part I   25chedule I., Pa			24d		<del> </del>
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 spiror Forms 980 or 990 E27   ""Yes," complete Schedule L, Part I   250 bill 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? If "Yes," complete Schedule L, Part IV   288	25a				37
that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? // "Yes," complete Schedule L, Part I    25 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II    26 X  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 entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III    28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV    28 Was the organization aparty to a business transaction with one of the following parties? (See the Schedule L, Part IV    28 Was the organization or efficer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule It., Part IV    28 Was a Ca 35% controlled entity of one or more individual described in line 28a° If "Yes," complete Schedule It., Part IV    28 Was the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M    30 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule N, Part I    31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I    32 Did the organization on 100% of an entity disregarded as separate from the organization under Regulation sections \$01,77012 and \$01,77012 and \$01,77013 and \$01,770			25a		<u> </u>
Schedule L, Part I  Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II  28 Was the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV [28a] X  b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV [28b] X  c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV [28b] X  29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M [29] X  30 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule N [29] X  31 Did the organization inquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I [31] X  32 Did the organization inquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I [31] X  33 Did the organization inquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I [31] X  34 Was the organization or not 100% of an entity disregarded as separate from the organization under Regulations sections 301.77012 and 301.77013? If "Yes," complete Schedule R, Part V [31] X  35 Did the organization related to any tax-	b				
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entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III.  Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable fling thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV.  28a X.  b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.  28b X.  c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV.  28c X.  yes," complete Schedule L, Part IV.  28c X.  yes," complete Schedule L, Part IV.  28c X.  10d the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M.  30 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule N, Part I.  31 Did the organization induste, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.  31 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 II.  33 Did the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, Iine 1  34 Was the organization have a controlled entity within the meaning of section 512(b)(13)?  35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?  35a Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  35b Variation for the organization organization complete Schedule R, Part V, Iine 2  36c Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  37 Did the organizatio					
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instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? #  "Yes," complete Schedule L, Part IV.  28a	28				
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If  "Yes," complete Schedule L, Part IV  A A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If  "Yes," complete Schedule L, Part IV  28b X  28b X  28b X  28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If  "Yes," complete Schedule L, Part IV  28c X  29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M  29 X  30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule N, Part I  30 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I  31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part I  32 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 II, III, or IV, and Part V, line 1  34 X  35 Did the organization have a controlled entity within the meaning of section 512(b)(13)?  36 Section 501(c)(3) organization scieve 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  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  37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization? If "Yes, "complete Schedule R, Part V, line 2  38 Did the organization organization schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?  Note: All Form 990 filers are required to complete					
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contributions? If "Yes," complete Schedule M  Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I  Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II  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  Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, Iine 1  35	29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		<u> </u>
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sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33		·	32		
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 X  35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?  35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?  35a X  35a X  35a X  35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  36 If "Yes," complete Schedule R, Part V, line 2  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 Note: All Form 990 filers are required to complete Schedule O  Part V Statements Regarding Other IRS Filings and Tax Compliance  Check if Schedule O contains a response or note to any line in this Part V  10 Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable  10 b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable  10 C Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming  (gambling) winnings to prize winners?	33				v
Part V, line 1  35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?  b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2  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  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 V Is an interest of 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  Part V Statements Regarding Other IRS Filings and Tax Compliance  Check if Schedule O contains a response or note to any line in this Part V  1a 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  c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming  (gambling) winnings to prize winners?  1c   Statements   Stateme	24		33		
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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			35b		
If "Yes," complete Schedule R, Part V, line 2  36	36				
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Part V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V  Yes No  1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?  1c	38	•			
Check if Schedule O contains a response or note to any line in this Part V  Yes No  1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable  b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable  c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?  1c			38	X	
Ta Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 0 b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0 c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Pai				
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable       1a       0         b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable       1b       0         c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?       1c		Check if Schedule O contains a response or note to any line in this Part V			ـــــــــــــــــــــــــــــــــــــــ
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0 c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c				Yes	No
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming  (gambling) winnings to prize winners?  1c			-		
(gambling) winnings to prize winners?		Enter the Harrister of Forms W Za moladed of line fat. Enter of in Not applicable			
	С	(and the Australian Au	4-		
332004 12-21-23 Form <b>990</b> (2023)	33300			990	(3033)

	990 (2023) RAINBOW RAILROAD USA, INC. 47-4896	<u>980</u>	Р	age <b>5</b>				
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 8							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х					
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		Х				
b	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							
	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							
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).							
5a		5a		х				
b	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X				
		5c		1				
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	30						
oa	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			x				
	any contributions that were not tax deductible as charitable contributions?	6a						
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	۵.						
_	were not tax deductible?	6b						
7	Organizations that may receive deductible contributions under section 170(c).		37					
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	_X_					
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							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X				
f	3 , 3 , 1 , 1							
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? $\dots$	7g						
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h						
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the							
	sponsoring organization have excess business holdings at any time during the year?	8						
9	Sponsoring organizations maintaining donor advised funds.							
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a						
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b						
10	Section 501(c)(7) organizations. Enter:							
а	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							
11	Section 501(c)(12) organizations. Enter:							
а	Gross income from members or shareholders							
	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						
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year							
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							
14a	Did the constitution of th	14a		Х				
	16.134	14b		<del></del>				
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	יייט						
15		45		х				
	excess parachute payment(s) during the year?	15		_ ^				
40	If "Yes," see the instructions and file Form 4720, Schedule N.	40		v				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X				
	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.

RAINBOW RAILROAD USA, INC. 47-4896980 Form 990 (2023) Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 7 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 X of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Did the organization have members or stockholders? 6 Х 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O 9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

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

## Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AL, AK, AR, CA, CO, FL, GA, HI, IL, KS, KY, MD
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
  - X Own website X Another's website X Upon request C
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- State the name, address, and telephone number of the person who possesses the organization's books and records SHAILI SHAH (646) 877-6389

575 5TH AVENUE, UNIT 18-139, NEW YORK, NY 100

Form **990** (2023)

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

X Check this box if neither the organization n	or any related	organization comp				npensate		ed any current officer, di	irector, or trustee.	<b>.</b>
(A)	(B)			_ ((	C)			(D)	(E)	(F)
Name and title	Average	(do		Pos heck		<b>)</b> than	one	Reportable	Reportable	Estimated
	hours per	box	, unle	ss pei	rson i	is botl or/trus	n an	compensation	compensation	amount of
	week (list any	_						from the	from related organizations	other compensation
	hours for	direct				l,		organization	(W-2/1099-MISC/	from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	trust	al tru		oyee	om pe		1099-NEC)	,	and related
	below	Individual trustee or director	Institutional trustee	Je	Key employee	Highest compensated employee	ner			organizations
	line)	Indi	Inst	Officer	Key	E High	Former			
(1) KATHRYN HAMPTON	37.50					l		100.500		
HEAD OF IMPACT	0.00					X		123,600.	0.	0.
(2) BRUCE KOFF	6.00	ļ		l						
CHAIR		Х		Х		├		0.	0.	0.
(3) IAN GREGOIRE	6.00									
TREASURER	1.00	Х		Х		┝		0.	0.	0.
(4) EDAFE OKPORO	5.00	.,		,,						
SECRETARY EFFECTIVE MARCH 2023	1.00	Х		Х		<u> </u>		0.	0.	0.
(5) DAVID DUBROVSKY	5.00	٠,,		٦,					_	_
SECRETARY THRU FEBRUARY 2023	1.00	Х		Х		⊢		0.	0.	0.
(6) MALIK BROWN	1.00	<b>.</b>						0.	0.	_
OIRECTOR (7) KAREN HAYOX	6.00	Х				$\vdash$		0.	0.	0.
DIRECTOR	1.00	Х						0.	0.	0.
(8) JULIAN MORRIS	5.00	22				$\vdash$		0.	0.	<u></u>
DIRECTOR		Х						0.	0.	0.
(9) MUNEER PANJWANI	5.00							, ·		
DIRECTOR	1.00	х						0.	0.	0.
						$\vdash$			•	
		1								
		1								
		1								
		1								

Form 990 (2023)

Pai	t VII Section A. Officers, Directors, Trus	tees, Key Em	oloy	ees,	and	d Hig	ghes	t C	ompensated Employee	s (continued)				
	(A)	(B)			(0	C)			(D)	(E)	′			
	Name and title	Average	(do		Pos		່າ than ເ	nne	Reportable		Estimated		ed	
		hours per	box	, unle	ss pe	rson i	s both	n an	compensation	compensation	n	am	ount o	of
		week	_	Cer ar	ia a a	recio	r/trus	iee)	from	from related			ther	
		(list any hours for	Individual trustee or director						the	organizations (W-2/1099-MIS		comp		
		related	e or d	tee			sated		organization (W-2/1099-MISC/	1099-NEC)	<sup>()</sup>		m the nizati	
		organizations	ruste	al trus		ee/	mpen		1099-NEC)	1033-1120)		•	relate	
		below	idual t	Institutional trustee	<u></u>	Key employee	Highest compensated employee	-B					nizatio	
		line)	Indiv	Instit	Officer	Key e	Highe	Former				-		
										$\longrightarrow$				
											$\longrightarrow$			
			-											
											$\overline{}$			
1b Subtotal 123,600. 0.													0.	
	Total from continuation sheets to Part VI								123,600.		0.			0.
	Total (add lines 1b and 1c)									000 1 11				<u> </u>
2	Total number of individuals (including but n	ot limited to th	ose	liste	d ar	oove	) wh	o re	eceived more than \$100,	000 of reportable				1
	compensation from the organization											1	Yes	No
•	Did the examination list any former officer	director truct	aa l					hia	boot componented amp	0,400 00	Г		163	140
3	Did the organization list any <b>former</b> officer,	•	-	•		•	•	•		•		2		X
4	line 1a? If "Yes," complete Schedule J for so For any individual listed on line 1a, is the su								or componentian from the			3		
4	•	•							•	Ü		4		X
5	and related organizations greater than \$150	•		•							·····	4		
3	Did any person listed on line 1a receive or a rendered to the organization? If "Yes." com										ı	5		Х
Sec	tion B. Independent Contractors	i <u>piete Scrieduii</u>	e <i>J T</i>	or st	icn į	oers	on .					<u> </u>		
1	Complete this table for your five highest con	mpensated inc	lene	nder	nt co	ontra	acto	rs th	nat received more than \$	100 000 of comp	ensat	ion from	n	
·	the organization. Report compensation for	•	-							· · · · · · · · · · · · · · · · · · ·	oriout			
	(A)				· <u>y</u> ···			<u> </u>	(B)			(C)	)	
	Name and business	address							Description of s	ervices	С	ompen		า
UN:	QUE TRAVELS, 72 HALF W	AY TREE	R	OA	D,			$\neg$	TRAVEL AGENC	Y				
	NGSTON, ST. ANDREW, JAM				•			- 1	SERVICES			282	, 88	32.
	,												•	

Form **990** (2023)

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 of compensation from the organization

art viii   Statement of nevenu	art VIII	Statement of Rev	enue
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			Check if Schedule O contains a	resnonse (	or note to any lin	e in this Part VIII			
			Officer if Schedule O Contains a	response (	or flote to arry in	(A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenuè excluded
							function revenue	business revenue	from tax under
									sections 512 - 514
ts ts	1	а	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts		b	Membership dues	1b					
e, E		С	Fundraising events	1c	205,798.				
ifts Ir A			Related organizations	1d					
n G≒			Government grants (contributions)	1e					
Sir			All other contributions, gifts, grants, and						
Ę Ę		١		46 2	950,152.				
들 된			similar amounts not included above						
E D		_	Noncash contributions included in lines 1a-1f	1g \$	12,672.	2 455 252			
<u>5</u> <u>5</u>		h	Total. Add lines 1a-1f			3,155,950.			
					<b>Business Code</b>				
ø	2	а							
, ķ		b							
še		c							
E S		_							
ar Be		d							
Program Service Revenue		е	-						
Д.			All other program service revenue						
		g	Total. Add lines 2a-2f						
	3	Investment income (including dividends, interest, and							
			other similar amounts)	142,558.			142,558.		
	4		Income from investment of tax-exem						
	5		Royalties	-					
			Tioyanae	) Real	(ii) Personal				
	_	_		,	() 1 0.001.14.				
			Gross rents 6a						
			Less: rental expenses 6b						
		С	Rental income or (loss) 6c						
		d	Net rental income or (loss)						
	7	а	Gross amount from sales of (i) S	ecurities	(ii) Other				
			assets other than inventory   7a						
		b	Less: cost or other basis						
<u>o</u>			and sales expenses 7b						
Ĭ.		_	Gain or (loss) 7c						
Revenue									
π.			Net gain or (loss)						
ther	8	а	Gross income from fundraising events (n						
ŏ			including \$ 205,798.	· I					
			contributions reported on line 1c). Se						
			Part IV, line 18		19,174.				
		b	Less: direct expenses	8b	160,295.				
		С	Net income or (loss) from fundraising	events		-141,121.			-141,121.
			Gross income from gaming activities			,			
	·	<b>u</b>	Part IV, line 19						
			Less: direct expenses						
			Net income or (loss) from gaming ac						
	10	а	Gross sales of inventory, less returns	3					
			and allowances	10a					
		b	Less: cost of goods sold	10b					
		С	Net income or (loss) from sales of inv	entory					
			· ·		<b>Business Code</b>				
ns	11	2	MISCELLANEOUS REVE	NIIE	900099	6,068.			6,068.
Miscellaneous Revenue	••					3,000.			
llar (en		b							
Se Se		С							
Ξ			All other revenue			6 060			
		е	Total. Add lines 11a-11d			6,068.			
	12		Total revenue. See instructions			3,163,455.	0.	0.	7,505.

## Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) Check if Schedule O contains a response or note to any line in this Part IX (**D**) Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign 1,850,231. individuals. See Part IV, lines 15 and 16 ....... 1,850,231. Benefits paid to or for members ..... Compensation of current officers, directors, trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 387,684. 310,147. 77,537. Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 31,829. 25,463. 6,366. 10 Payroll taxes Fees for services (nonemployees): Management 3,734. 3,734. Legal 35,800. 3,246. 26,063. 6,491. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 59,222. 41,686. 327,055. 226,147. column (A), amount, list line 11g expenses on Sch O.) 63<u>,</u>970. 63,970. Advertising and promotion 12 123,967. 22,337. 11,302. 90,328. Office expenses 13 48,563. 3,603. 44,960. Information technology 14 15 Royalties 19,782. 3,956. 15,826. 16 Occupancy 1,317,960. 1,237,550. 32,966. 47,444. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Payments to affiliates 21 982. 982. Depreciation, depletion, and amortization 22 848. 154. 77. 617. 23 Other expenses. Itemize expenses not covered 24 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 O.) 290,097. 290,097. PROGRAM EXPENSE **EVENT EXPENSE** 29,881. 29,881. 6,377. 2,697. RELATIONSHIP DEVELOP. 3,680. С d All other expenses 4,538,760. 3,821,198. 93,862. 623,700. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

#### Part X Balance Sheet Check if Schedule O contains a response or note to any line in this Part X (A) Beginning of year (B) End of year 190,488. 836,705. 1 Cash - non-interest-bearing 4,512,735. 3,547,128. Savings and temporary cash investments 2 77,006. 162,630. 3 3 Pledges and grants receivable, net 4 Accounts receivable, net Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 Loans and other receivables from other disqualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) Notes and loans receivable, net 7 Inventories for sale or use 8 32,690. Prepaid expenses and deferred charges 0. 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D \_\_\_\_\_\_ 10a 2,232. 5,227. b Less: accumulated depreciation 10b 10c 11 11 Investments - publicly traded securities Investments - other securities. See Part IV, line 11 12 12 Investments - program-related. See Part IV, line 11 13 13 14 14 Intangible assets Other assets. See Part IV, line 11 15 15 5,428,678. 3,938,163. 16 16 **Total assets.** Add lines 1 through 15 (must equal line 33) 143,678.21,952. Accounts payable and accrued expenses 17 17 18 18 Grants payable 19 Deferred revenue 19 Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 Secured mortgages and notes payable to unrelated third parties 23 23 24 Unsecured notes and loans payable to unrelated third parties \_\_\_\_\_ 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 289,869. 25 52,933. of Schedule D 311,821. 196,611. 26 **Total liabilities.** Add lines 17 through 25 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 5,116,857. 27 3,741,552. 27 Net assets without donor restrictions Net assets with donor restrictions Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30

3,938,163. Form **990** (2023)

3,741,552.

31

32

Retained earnings, endowment, accumulated income, or other funds

Total net assets or fund balances

Total liabilities and net assets/fund balances

5,116,857.

5,428,678.

31

32

33

Pa	rt XI Reconciliation of Net Assets						
	Check if Schedule O contains a response or note to any line in this Part XI						
1 2 3 4 5	Total revenue (must equal Part VIII, column (A), line 12)  Total expenses (must equal Part IX, column (A), line 25)  Revenue less expenses. Subtract line 2 from line 1  Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))  Net unrealized gains (losses) on investments	1 2 3 4 5	3,16 4,53 -1,37 5,11	3,4 8,7 5,3	60. 05.		
6	Donated services and use of facilities	6					
7 8	Investment expenses Prior period adjustments	8					
9	Prior period adjustments 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	3,74	1,5			
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII				X		
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	O.		Yes	No		
2a	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both:  Separate basis  Consolidated basis  Both consolidated and separate basis	on a	2a		Х		
b	Were the organization's financial statements audited by an independent accountant?  If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both:  X Separate basis Consolidated basis Both consolidated and separate basis	basis,	. 2b	X			
С	c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.						
	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		х		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required or audits, explain why on Schedule O and describe any steps taken to undergo such audits	ed audit	. 3b	000			
			Form	990	(2023)		

332012 12-21-23

### **SCHEDULE A**

(Form 990)

Department of the Treasury Internal Revenue Service

# **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Employer identification number 47 – 4896980

				AD USA, INC.					7-4896980			
Pa	art I	Reason for Public (	Charity Status.	(All organizations must o	omplete th	nis part.) S	ee instructions					
The	organ	ization is not a private found										
1		A church, convention of ch	urches, or associatio	on of churches described	in <b>sectio</b>	n 170(b)(1	I)(A)(i).					
2		A school described in secti	ion 170(b)(1)(A)(ii). (	Attach Schedule E (Forn	า 990).)							
3		A hospital or a cooperative	hospital service orga	anization described in se	ection 170	(b)(1)(A)(ii	ii).					
4		A medical research organization	ation operated in cor	njunction with a hospital	described	in <b>sectio</b>	n 170(b)(1)(A)(	iii). Enter	the hospital's name,			
		city, and state:										
5		An organization operated for	or the benefit of a col	llege or university owned	or operate	ed by a go	vernmental un	t describe	ed in			
		section 170(b)(1)(A)(iv). (C	Complete Part II.)									
6		A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).										
7	X											
		section 170(b)(1)(A)(vi). (C										
8	Н	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 college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or										
		· · · · · ·	grant college of agrici	ulture (see instructions).	Enter the i	name, city	, and state of ti	ne college	or			
10		university: An organization that norma	lly receives (1) more t	than 33 1/304 of its supr	ort from o	ontribution	ne momborchir	o foos and	d gross rossints from			
10		activities related to its exem										
				•					-			
		income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975.  See section 509(a)(2). (Complete Part III.)										
11		An organization organized a		ively to test for public sa	fety. See	section 50	09(a)(4).					
12		An organization organized a	•	•	•			y out the	purposes of one or			
		more publicly supported or	ganizations describe	ed in <b>section 509(a)(1)</b> o	r section (	509(a)(2).	See section 50	09(a)(3). (	Check the box on			
		lines 12a through 12d that	describes the type of	f supporting organization	n and com	plete lines	12e, 12f, and	12g.				
a	ı 🗀	Type I. A supporting orga	anization operated, su	upervised, or controlled	by its supp	orted org	anization(s), typ	oically by	giving			
		the supported organization	on(s) the power to reg	gularly appoint or elect a	majority o	f the direc	tors or trustees	s of the su	pporting			
		organization. You must o	complete Part IV, Se	ections A and B.								
k	<b>.</b>											
		control or management o			ame perso	ns that co	ntrol or manage	e the supp	ported			
		organization(s). You mus										
C	;						-	ıntegrate	ed with,			
	. —	its supported organization		•				ad araani-	ration(a)			
C		Type III non-functionally that is not functionally int	•				• •	•	` '			
		requirement (see instructi	-		•		•	an allenin	7611655			
e	, _	Check this box if the orga	•	•	•			Type III				
		functionally integrated, or					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
f	Ente	er the number of supported o		, 5	3 1 3 1							
		vide the following information	about the supporte	ed organization(s).					•			
	(	i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) Is the orga in your governi		(v) Amount of r	,	(vi) Amount of other			
		organization		above (see instructions))	Yes	No	support (see ins	tructions)	support (see instructions)			
_												
Tot	al											

332021 12-21-23

#### Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support							
Cale	ndar year (or fiscal year beginning in)	(a) 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.")	1338200.	1297864.	2242357.	8091092.	3155950.	16125463.	
2	Tax revenues levied for the organ-							
	ization's benefit and either paid to							
	or expended on its behalf							
3	The value of services or facilities							
	furnished by a governmental unit to							
	the organization without charge							
4	Total. Add lines 1 through 3	1338200.	1297864.	2242357.	8091092.	3155950.	16125463.	
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)						4725145.	
6	Public support. Subtract line 5 from line 4.						11400318.	
Sec	ction B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
7	Amounts from line 4	1338200.	1297864.	2242357.	8091092.	3155950.	16125463.	
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources	456.	643.	1,136.	12,982.	142,558.	157,775.	
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.)					6,068.	6,068.	
11	<b>Total support.</b> Add lines 7 through 10						16289306.	
12	Gross receipts from related activities,	etc. (see instruction	ons)			12		
13	First 5 years. If the Form 990 is for th	ne organization's fir	rst, second, third, f	ourth, or fifth tax y	ear as a section 5	01(c)(3)		
	organization, check this box and stop	here						
Sec	ction C. Computation of Publi							
14	Public support percentage for 2023 (I	ine 6, column (f), d	ivided by line 11, c	olumn (f))		14	69 <b>.</b> 99 %	
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	64.32 <u>%</u>	
16a	33 1/3% support test - 2023. If the	organization did no	t check the box or	n line 13, and line 1	14 is 33 1/3% or m	ore, check this bo	x and	
	stop here. The organization qualifies	as a publicly suppo	orted organization				X	
b	b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box							
	and stop here. The organization qual	ifies as a publicly s	supported organiza	ition				
17a	17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more,							
	and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization							
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported or	rganization			
b	10% -facts-and-circumstances test	-	•	• • •	-			
	more, and if the organization meets the	-						
	organization meets the facts-and-circu				-			
_18	<b>Private foundation.</b> If the organization						s	
	<u> </u>		, : = -	. , ,			(Form 990) 2023	

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# Part III | Support Schedule for Organizations Described in Section 509(a)(2)

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

Sec	ction A. Public Support						
Cale	ndar 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	ļ					
	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	ļ					
	organization's tax-exempt purpose						
3	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						
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	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						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6 Gross income from interest,						
IUa	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired ofter June 20, 1075						
,	Add lines 10a and 10b						
	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						
13	assets (Explain in Part VI.)  Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for the	ne organization's fir	rst. second. third. 1	ourth, or fifth tax	vear as a section 5	01(c)(3) organizatio	on.
	check this box and stop here			· · · · · · · · · · · · · · · · · · ·			
Se	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2023 (I	ine 8, column (f), d	ivided by line 13, o	column (f))		15	%
	Public support percentage from 2022					16	%
Se	ction D. Computation of Inves	tment Income	Percentage				
17	Investment income percentage for 20	<b>)23</b> (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%
	Investment income percentage from					18	%
19a	33 1/3% support tests - 2023. If the	organization did n	ot check the box o	on line 14, and line	15 is more than 3	3 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd <b>stop here.</b> The	organization qualit	fies as a publicly s	upported organiza	tion	
b	33 1/3% support tests - 2022. If the	organization did n	ot check a box on	line 14 or line 19a	, and line 16 is mo	ore than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization	n did not check a	box on line 14, 19a	a, or 19b, check th	is box and see ins	tructions	

Т..

# Part IV | Supporting Organizations

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

# Section A. All Supporting Organizations

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

		Yes	NO
	1		
	•		
	2		
	3a		
	3b		
	3с		
	30		
	4a		
	4b		
	4c		
	2		
	Fa		
	5a		
	<b></b>		
	5b		
	5c		
	6		
	7		
	8		
	J		
	9a		
	9b		
	9с		
	10a		
_	10b		<u> </u>

Par	t IV	Supporting Organizations (continued)			
				Yes	No
11	Has t	he organization accepted a gift or contribution from any of the following persons?			
а	A per	rson who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	pelow, the governing body of a supported organization?	11a		
b	A fam	nily member of a person described on line 11a above?	11b		
С	A 35%	% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail	in Part VI.	11c		
Sect	ion I	B. Type I Supporting Organizations			
				Yes	No
1	Did th	he governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		tors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
		tively operated, supervised, or controlled the organization's activities. If the organization had more than one supported nization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
		he organization operate for the benefit of any supported organization other than the supported			
		nization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
		VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
		rvised, or controlled the supporting organization.	2		
Sect	ion (	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			
		istees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
		anagement of the supporting organization was vested in the same persons that controlled or managed			
		upported organization(s).	1		
Sect	ion l	D. All Type III Supporting Organizations			
				Yes	No
1	Did th	he organization provide to each of its supported organizations, by the last day of the fifth month of the			
		nization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
		(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
		nization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
	-	any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
		nization(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		
		ason of the relationship described on line 2, above, did the organization's supported organizations have a			
	-	icant voice in the organization's investment policies and in directing the use of the organization's			
	-	ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
		·	3		
Sect	ion I	orted organizations played in this regard. E. Type III Functionally Integrated Supporting Organizations			
1	Chec	k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)	ı		
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 entity (see installation)	struction	<u>s).</u>	
2	Activi	ities Test. Answer lines 2a and 2b below.		Yes	No
а	Did s	ubstantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the su	upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those	e supported organizations and explain how these activities directly furthered their exempt purposes,			
	how t	the organization was responsive to those supported organizations, and how the organization determined			
	that ti	hese activities constituted substantially all of its activities.	2a		
b	Did th	he activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one o	or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part \	VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these	activities but for the organization's involvement.	2b		
3	Parer	nt of Supported Organizations. Answer lines 3a and 3b below.			
		he organization have the power to regularly appoint or elect a majority of the officers, directors, or			
		ees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did th	he 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.

Schedule	A (F	orm 9	990)	2023

5

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

<u>4</u> 5

6

Enter greater of line 2 or line 3.

instructions).

Income tax imposed in prior year

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

emergency temporary reduction (see instructions).

Schedule A (Form 990) 2023

e Excess from 2023

# Schedule B

(Form 990)

# **Schedule of Contributors**

OMB No. 1545-0047

47-4896980

2023

Schedule B (Form 990) (2023)

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

Name of the organization Employer identification number

INC.

RAINBOW RAILROAD USA,

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

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

Schedule B (Form 990) (2023)

Name of organization Employer identification number

# RAINBOW RAILROAD USA, INC.

47-4896980

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		\$	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>150,000.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$ <u>149,466.</u>	Person X Payroll
(a)	(b)	(c)	(d)
No. 4	Name, address, and ZIP + 4	Total contributions  \$ 145,917.	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
5		\$ 100,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

# RAINBOW RAILROAD USA, INC.

47-4896980

Part II	Noncash Property (see instructions). Use duplicate copies of Part	II if additional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		<u> </u>	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
323453 12-26			Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

Page 4 Name of organization **Employer identification number** 47-4896980 RAINBOW RAILROAD USA, INC. Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (d) Description of how gift is held (c) Use of gift Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

# **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0047 Inspection

Name of the organization

RAINBOW RAILROAD USA, INC.

**Employer identification number** 47-4896980

Pai	t I Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, lin.		Siı	nilar Funds o	r Ac	cour	nts. Complete if the
	Giganization anomolog Tee Sitt of Coop, Factor, in	(a) Donor advi	ised	funds	(	<b>b)</b> Fun	ds and other accounts
1	Total number at end of year	. ,					
2	Aggregate value of contributions to (during year)						
3	Aggregate value of grants from (during year)						
4	Aggregate value at end of year						
5	Did the organization inform all donors and donor advisors in v		helo	l in donor advise	d fund	ls	
	are the organization's property, subject to the organization's	-					Yes No
6	Did the organization inform all grantees, donors, and donor a						
	for charitable purposes and not for the benefit of the donor or						
	impermissible private benefit?						
Par	t II Conservation Easements. Complete if the org	ganization answered "\	Yes'	on Form 990, Pa	art IV,	line 7.	
1	Purpose(s) of conservation easements held by the organization	on (check all that apply	y).				
	Preservation of land for public use (for example, recreated	tion or education)		Preservation of a	a histo	rically	important land area
	Protection of natural habitat	L		Preservation of a	a certi	fied his	storic structure
	Preservation of open space						
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contr	ribut	ion in the form of	f a cor	nserva	
	day of the tax year.						Held at the End of the Tax Year
а	Total number of conservation easements					2a	
b	Total acreage restricted by conservation easements					2b	
С	Number of conservation easements on a certified historic stru	ucture included on line	2a			2c	
d	Number of conservation easements included on line 2c acqui						
	on a historic structure listed in the National Register					2d	
3	Number of conservation easements modified, transferred, rele	eased, extinguished, o	or te	minated by the o	organi	zation	during the tax
	year						
4	Number of states where property subject to conservation eas						
5	Does the organization have a written policy regarding the per						
	violations, and enforcement of the conservation easements it						Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations,	anc	enforcing conse	rvatio	n ease	ements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and	enfo	rcing conservation	on eas	sement	ts during the year
_					4) (D) (')		
8	Does each conservation easement reported on line 2d above						□ vaa □ Na
•	and section 170(h)(4)(B)(ii)?						Yes No
9	In Part XIII, describe how the organization reports conservation						
	balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the						
Par	organization's accounting for conservation easements.  t III   Organizations Maintaining Collections of	Art, Historical Ti	rea	sures, or Oth	er S	imila	r Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.					
1a	If the organization elected, as permitted under FASB ASC 95	8, not to report in its re	ever	ue statement an	d bala	ınce st	neet works
	of art, historical treasures, or other similar assets held for pub	olic exhibition, education	on, o	or research in furt	heran	ce of p	oublic
	service, provide in Part XIII the text of the footnote to its finan	ncial statements that d	lesc	ribes these items			
b	If the organization elected, as permitted under FASB ASC 95	8, to report in its rever	nue :	statement and ba	alance	sheet	works of
	art, historical treasures, or other similar assets held for public	exhibition, education,	, or ı	esearch in furthe	rance	of pul	olic service,
	provide the following amounts relating to these items.						
	(i) Revenue included on Form 990, Part VIII, line 1						\$
							\$
2	If the organization received or held works of art, historical trea						
	the following amounts required to be reported under FASB A						
а	Revenue included on Form 990, Part VIII, line 1						\$
b	Assets included in Form 990, Part X						\$

332051 09-28-23

Schedule D (Form 990) 2023

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

	t III Organizations Maintaining C	ollections of Ar			asures, o	r Othe	r Sir	nilar		Contin		age Z
3	Using the organization's acquisition, accession									COITIII	ucu)	
-	collection items (check all that apply).											
а												
b	Scholarly research	•										
c	Preservation for future generations	•										
4	Provide a description of the organization's co	llections and explain	n how th	ev further th	ne organizatio	n's exe	mpt p	urnos	se in Part	XIII		
5	During the year, did the organization solicit of								o iiii aic	,		
	to be sold to raise funds rather than to be ma									Yes		No
Par	t IV Escrow and Custodial Arrang											
	reported an amount on Form 990, Par			3				,	,	··· -, -·		
	Is the organization an agent, trustee, custodia	an, or other intermed	diary for	contribution	s or other as	sets not	inclu	ded				
	on Form 990, Part X?									Yes		No
b	If "Yes," explain the arrangement in Part XIII											
	, ,	•	Ü				Γ			Amount		
С	Beginning balance							1c				
	Additions during the year							1d				
	Distributions during the year							1e				
f	Ending balance							1f				
2a	Did the organization include an amount on Fo							•		Yes		No
	If "Yes," explain the arrangement in Part XIII.						-			_		j
	t V Endowment Funds Complete if						0.					
		(a) Current year		rior year	(c) Two year			hree y	ears back	(e) Four	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											
f	Administrative expenses											
g	End of year balance											
2	Provide the estimated percentage of the curr	ent year end balanc	e (line 1g	j, column (a)	)) held as:							
а	Board designated or quasi-endowment	•	%									
b	Permanent endowment	%	_									
С	Term endowment	%										
	The percentages on lines 2a, 2b, and 2c show	uld equal 100%.										
За	Are there endowment funds not in the posses	ssion of the organiza	ation tha	t are held ar	nd administer	ed for th	ne			_		
	organization by:										Yes	No
	(i) Unrelated organizations?									3a(i)		
										3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as requir	red on So	chedule R?						3b		
4	Describe in Part XIII the intended uses of the	organization's endo	wment f	unds.								
Par	t VI Land, Buildings, and Equipm											
	Complete if the organization answered	d "Yes" on Form 990	), Part IV	, line 11a. S	See Form 990	, Part X	, line 1	10.				
	Description of property	(a) Cost or o		` '	or other		Accum		d	(d) Book	(valu	е
		basis (investr	ment)	basis	(other)	de	preci	ation				
1a	Land											
b	Buildings											
	Leasehold improvements											
d	Equipment				7,598.		2	, 37	71.		<u>, 2</u> :	<u> 27.</u>
	Other											
Total	. Add lines 1a through 1e. (Column (d) must e	gual Form 990 Part	X line 1	Oc column	(B))					5	2', د	27.

Schedule D (Form 990) 2023

990, Part IV, line Book value		990, Part X, line 12 I of valuation: Cos	2. st or end-of-year market value
	1		
990, Part IV, line	11c. See Form 9	990, Part X, line 13	3.
Book value			t or end-of-year market value
	1		
990, Part IV, line	11d. See Form 9	990, Part X, line 15	<del>5</del> .
on			(b) Book value
	Book value	Book value (c) Method	990, Part IV, line 11d. See Form 990, Part X, line 15

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYCHECK PROTECTION PROGRAM LOAN	33,844.
(3) DUE TO AFFILIATE	33,844. 19,089.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990. Part X. line 25. col. (B))	52,933.

Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2023

	dule D (Form 990) 2023 RAINBOW RAILROAD USA, INC.				1896980	Page 4
Par	t XI Reconciliation of Revenue per Audited Financial Stateme		Revenue per Re	turn		
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				2 205	0.41
1				1	3,325,	941.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	اما				
a	Net unrealized gains (losses) on investments		162,541.	-		
b	Donated services and use of facilities		102,541.	-		
C	Recoveries of prior year grants	1 1		-		
	Other (Describe in Part XIII.)			100	162	541.
e	Add lines 2a through 2d			2e	3,163,	
3 4	Subtract line <b>2e</b> from line <b>1</b> Amounts included on Form 990, Part VIII, line 12, but not on line 1:			3	<u> </u>	<b>400</b>
а		4a				
b	Investment expenses not included on Form 990, Part VIII, line 7b  Other (Describe in Part XIII.)		55.	1		
	Add lines 4a and 4b			4c		55.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	3,163,	
	t XII Reconciliation of Expenses per Audited Financial Stateme	ents With	Expenses per F			1001
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.					
1	Total expenses and losses per audited financial statements			1	4,701,	246.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:					
а	Donated services and use of facilities	2a	162,541.			
b	Prior year adjustments	2b				
С	Other losses	2c				
d	Other (Describe in Part XIII.)					
е	Add lines 2a through 2d			2e		541.
3	Subtract line 2e from line 1			3	4,538,	705.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		_		
b	Other (Describe in Part XIII.)	4b	55.			
С	Add lines 4a and 4b			4c		55.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	4,538,	760.
	t XIII Supplemental Information					_
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part			⊦; Part X	i, line 2; Part XI	l,
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addi	tional inform	nation.			
PAF	T X, LINE 2:					
THE	ORGANIZATION RECOGNIZES THE EFFECT OF INC	OME TA	X POSITION	IS ON	1LY IF	
THO	SE POSITIONS ARE MORE LIKELY THAN NOT TO E	BE SUST	'AINED. MAN	AGEN	<u>1ENT HAS</u>	<u> </u>
חמת	DEDMINED MUAD MUE ODGANIZAMION HAD NO HNGED	Патат п	NY DOCEME	лтс п	OTTAM MOT	IT D
DE.	ERMINED THAT THE ORGANIZATION HAD NO UNCER	CTAIN I	AX PUSITIO	ו פעני	HAT WOO	עםו
ס פיר	NITDE ETNANCTAT CHAMEMENH DECOCNITHTON OD DI	. מכיז טמו.		ר ז אר ז		TC
KE	UIRE FINANCIAL STATEMENT RECOGNITION OR DI	<u>.асцоас</u>	KE. IHE OK	.GAIVI	_ZAIION	12
CIII	BJECT TO EXAMINATIONS BY APPLICABLE TAXING	TITE T CT	TOTTONS FO	1D 71	T. DERTO	שחפ
501	DECT TO EXAMINATIONS BY AFFUICABLE TAXING	UUKIBL	TCTTONS FO	N AL	IL FERIO	טעי
SIN	ICE DECEMBER 31, 2020.					
-						
_						
PAF	T XI, LINE 4B - OTHER ADJUSTMENTS:					
BAI	K CHARGES RECLASSED					55.

Schedul	e D (Form 990) 2023	RAINBOW	RAILROAD	USA,	INC.	47	-4896980	Page 5
Part >	e D (Form 990) 2023 KIII Supplemental Info	rmation (contin	ued)					
		COITIII	<del>ucu)</del>					
דו א אדוב	GUADGEG DEGLAG	CED						EE
BANK	CHARGES RECLAS	SED						55.

# SCHEDULE F (Form 990)

# Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990.

Open to Public

**Employer identification number** 

Department of the Treasury Internal Revenue Service

Name of the organization

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

Inspection

OMB No. 1545-0047

RAINBOW RAILROAD USA, INC. 47-4896980 General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b. 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, X Yes the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States 3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.) (e) If activity listed in (d) (a) Region (b) Number of (f) Total (c) Number of (d) Activities conducted in the region employees, expenditures offices (by type) (such as, fundraising, prois a program service, agents, and for and in the region gram services, investments, grants to describe specific type independent investments contractors recipients located in the region) of service(s) in the region in the region in the region PROVIDE EMERGENCY TRAVEL SUB-SAHARAN AFRICA 0 0 PROGRAM SERVICES AND LIVELIHOOD SUPPORT 961,646. MIDDLE EAST AND PROVIDE EMERGENCY TRAVEL NORTH AFRICA 0 0 PROGRAM SERVICES AND LIVELIHOOD SUPPORT 433,576. EUROPE (INCLUDING PROVIDE EMERGENCY TRAVEL ICELAND & GREENLAND) 0 0 AND LIVELIHOOD SUPPORT PROGRAM SERVICES 276,565. PROVIDE EMERGENCY TRAVEL AND LIVELIHOOD SUPPORT SOUTH AMERICA 0 0 PROGRAM SERVICES 182,351. CENTRAL AMERICA AND PROVIDE EMERGENCY TRAVEL THE CARIBBEAN 0 0 PROGRAM SERVICES AND LIVELIHOOD SUPPORT 155,474. PROVIDE EMERGENCY TRAVEL SOUTH ASIA 0 0 PROGRAM SERVICES AND LIVELIHOOD SUPPORT 78,817.

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

1

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Schedule F (Form 990) 2023

1,850,231.

3,938,660.

3,938,660.

and 3b)

NORTH AMERICA

3 a Subtotal

**b** Total from continuation

sheets to Part I ...... c Totals (add lines 3a

GRANTMAKING

50

0

5.0

Part II

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

1 (a) Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		PROVIDES FUNDS TO RAINBOW RAILROAD CANADA'S MISSION TO HELP LESBIAN, GAY,	1850231	WIRE TRANSFER	0.		
		,,					

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

3 Enter total number of other organizations or entities

Schedule F (Form 990) 2023

			tes. Complete	f the organization answered "Yes"	on Form 990, Part	IV, line 16.	
Part III can be duplic	pace is needed Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)	Yes	X No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)	Yes	X No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)	Yes	X No

Schedule F (Form 990) 2023

# Part V Supplemental Information

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

PART	Т	LINE	၇ .
EVIL		TITINE	

ONCE A WRITTEN REQUEST IS RECEIVED RAINBOW RAILROAD ENGAGES IN A RIGOROUS PROCESS IN IDENTIFYING THE PEOPLE WHO RECEIVE ASSISTANCE. WE HAVE DEDICATED VOLUNTEERS AND STAFF WHO INTERVIEW THE CASE INDIVIDUALS AND MONITOR THEIR NEED FOR SUPPORT. RAINBOW RAILROAD THEN PROVIDES TRAVEL SUPPORT BY PURCHASING FLIGHTS AND HOTELS DIRECTLY TO THE TRAVEL AGENCY FOR THE INDIVIDUAL.

### PART I, LINE 3:

THE ORGANIZATION USES THE ACCRUAL METHOD OF ACCOUNTING TO ACCOUNT FOR EXPENDITURES.

### PART II, COLUMN (D):

REGION: NORTH AMERICA

(D) PURPOSE OF GRANT: PROVIDES FUNDS TO RAINBOW RAILROAD CANADA'S MISSION TO HELP LESBIAN, GAY, BISEXUAL AND TRANS-IDENTIFIED (LGBT) PEOPLE AS THEY SEEK SAFE HAVEN FROM STATE ENABLED VIOLENCE, MURDER OR PERSECUTION IN COUNTRIES ALL OVER THE WORLD.

# SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

# **Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization Employer identification number 47-4896980 RAINBOW RAILROAD USA, INC. Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. а Mail solicitations е Solicitation of non-government grants b Internet and email solicitations Solicitation of government grants Phone solicitations Special fundraising events С g d In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

Schedule G (Form 990) 2023

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
				ROAD TO		(add col. (a) through
			LA FREEDOM	FREEDOM	1	col. <b>(c)</b> )
ام			(event type)	(event type)	(total number)	001. (0))
Revenue						
eve	1	Gross receipts	187,073.	23,330.	14,569.	224,972.
4						
	2	Less: Contributions	187,073.	18,725.		205,798.
				4 60-	44 560	40.454
_	3	Gross income (line 1 minus line 2)		4,605.	14,569.	19,174.
	_					
	4	Cash prizes				
	_	Noncook prizos				
	9	Noncash prizes				
nse	6	Rent/facility costs	49,495.		835.	50,330.
x be	0	Herit/facility costs	45,455.		033.	30,330.
Direct Expenses	7	Food and beverages	49,696.	3,820.	5,666.	59,182.
je	•	1 ood and beverages		3,6203	5,0001	35,2321
	8	Entertainment	1,500.	2,121.	14,623.	18,244.
		Other direct expenses	28,667.	,	3,872.	32,539.
		Direct expense summary. Add lines 4 through	•			160,295.
1	11	Net income summary. Subtract line 10 from lin				-141,121.
Par	t I		answered "Yes" on Form	990, Part IV, line 19, or r	eported more than	
		\$15,000 on Form 990-EZ, line 6a.	T			
			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
ω				hinaa/nraaraaaiya hinaa	(c) Other garring	1 (- ) Alexandra 1 (- )
enne			(a) Billige	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c))
Revenue			(a) Billigo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))
Revenue	1	Gross revenue	(a) Diligo	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c)
			(a) Dings	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c)
		Gross revenue  Cash prizes	(a) Dirigo	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c))
	2	Cash prizes	(a) Dirigo	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c))
	2		(a) Dirigo	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c)
	2	Cash prizes  Noncash prizes	(a) Dirigo	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c)
t Expenses	2	Cash prizes	(a) Dings	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c))
	2 3 4	Cash prizes  Noncash prizes	(a) Dings	bingo/progressive bingo	(c) Other garming	col. (a) through col. (c)
	2 3 4	Cash prizes  Noncash prizes  Rent/facility costs	Yes %	bingo/progressive bingo  Yes %	Yes %	col. (a) through col. (c)
Direct Expenses	2 3 4 5	Cash prizes  Noncash prizes  Rent/facility costs				col. (a) through col. (c)
Direct Expenses	2 3 4 5	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses				col. (a) through col. (c)
Direct Expenses	2 3 4 5	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses	Yes%  No			col. (a) through col. (c)
Direct Expenses	2 3 4 5 6 7	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through	Yes% No 5 in column (d)			col. (a) through col. (c)
Direct Expenses	2 3 4 5 6 7	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor	Yes% No 5 in column (d)			col. (a) through col. (c)
Direct Expenses	2 3 4 5 6 7 8	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through	Yes % No  5 in column (d)		Yes% No	col. (a) through col. (c)
<b>6</b> Direct Expenses	2 3 4 5 6 7 8	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through  Net gaming income summary. Subtract line 7	Yes%  No  15 in column (d)  from line 1, column (d)  cts gaming activities:	Yes%No	Yes%	
b 6 Direct Expenses	2 3 4 5 6 7 8 Ent	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through  Net gaming income summary. Subtract line 7  ter the state(s) in which the organization conduct he organization licensed to conduct gaming according to the state of the state of the state of the organization licensed to conduct gaming according to the organization licensed to the organization licensed to conduct gaming according to the organization licensed to the organization licensed to the organization licensed to the organ	Yes%  No  15 in column (d)  from line 1, column (d)  cts gaming activities: ctivities in each of these	Yes% No	Yes%	
b 6 Direct Expenses	2 3 4 5 6 7 8 Ent	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through  Net gaming income summary. Subtract line 7	Yes%  No  15 in column (d)  from line 1, column (d)  cts gaming activities: ctivities in each of these	Yes% No	Yes%	
b 6 Direct Expenses	2 3 4 5 6 7 8 Ent	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through  Net gaming income summary. Subtract line 7  ter the state(s) in which the organization conduct he organization licensed to conduct gaming according to the state of the state of the state of the organization licensed to conduct gaming according to the organization licensed to the organization licensed to conduct gaming according to the organization licensed to the organization licensed to the organization licensed to the organ	Yes%  No  15 in column (d)  from line 1, column (d)  cts gaming activities: ctivities in each of these	Yes% No	Yes%	
d b 6 Direct Expenses	2 3 4 5 6 7 8 Ent	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through  Net gaming income summary. Subtract line 7  eer the state(s) in which the organization conduct he organization licensed to conduct gaming act No," explain:	Yes%  No  15 in column (d)  from line 1, column (d)  cts gaming activities: ctivities in each of these s	Yes% No	Yes% No	☐ Yes ☐ No
Direct Expenses	2 3 4 5 6 7 8 Entist if "I	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through  Net gaming income summary. Subtract line 7  ter the state(s) in which the organization conduct de organization licensed to conduct gaming act No," explain:  ere any of the organization's gaming licenses re	Yes%  No  15 in column (d)  from line 1, column (d)  cts gaming activities: ctivities in each of these services.	Yes% No  states?  rminated during the tax y	Yes% No  ear?	☐ Yes ☐ No
Direct Expenses	2 3 4 5 6 7 8 Entist if "I	Cash prizes  Noncash prizes  Rent/facility costs  Other direct expenses  Volunteer labor  Direct expense summary. Add lines 2 through  Net gaming income summary. Subtract line 7  eer the state(s) in which the organization conduct he organization licensed to conduct gaming act No," explain:	Yes%  No  15 in column (d)  from line 1, column (d)  cts gaming activities: ctivities in each of these services.	Yes% No  states?  rminated during the tax y	Yes% No  ear?	☐ Yes ☐ No

Schedule G (Form 990) 2023

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Sch	edule G (Form 990) 2023 RAINBOW RAILROAD USA, INC. 47	<u>-4896</u>	980	Page 3
11	Does the organization conduct gaming activities with nonmembers?	$\square$	Yes	☐ No
	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed			
	to administer charitable gaming?		Yes	No
12	Indicate the percentage of gaming activity conducted in:	. Ш		
		10-	I	0/
	The organization's facility			<u>%</u>
	An outside facility	13b		<u>%</u>
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name			
	Address			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?		Yes	☐ No
b	old f "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$			
c	If "Yes," enter name and address of the third party:			
	Name			
	Address			
16	Gaming manager information:			
	Name			
	Gaming manager compensation \$			
	Description of services provided			
	☐ Director/officer ☐ Employee ☐ Independent contractor			
17	Mandatory distributions:			
	•			
а	solution is the organization required under state law to make charitable distributions from the gaming proceeds to		V	
	retain the state gaming license?	Ш	Yes	∟ No
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the			
_	organization's own exempt activities during the tax year \$			
Pa	<b>Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v); and	Part III, Iir	nes 9,	9b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.			
			<u> </u>	

Schedule G	G (Form 990)	RAINBOW	RAILROAD	USA,	INC.	47-4896980	Page 4
Part IV	G (Form 990)  Supplemental Inform	mation (contin	ued)	•			
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# SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

RAINBOW RAILROAD USA, INC.

Employer identification number 47-4896980

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

STATE ENABLED VIOLENCE, MURDER OR PERSECUTION IN COUNTRIES ALL OVER THE

WORLD.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

WE PROVIDED LIFESAVING SUPPORT TO INDIVIDUALS AT RISK OF PERSECUTION

BECAUSE OF THEIR SEXUAL ORIENTATION. IN 2023 WE SUPPORTED 219

INDIVIDUALS WITH DIRECT CASH ASSISTANCE, WHICH WAS USED FOR

ACCOMMODATIONS, FOOD, HEALTHCARE, TRANSPORTATION AND COMMUNICATION ETC.

EXPENSES \$ 189,997. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

THE ORGANIZATION HAS ITS FORM 990 PREPARED BY AN OUTSIDE ACCOUNTING FIRM

AND HAS ESTABLISHED THE FOLLOWING REVIEW PROCESS TO ENSURE THAT THE

INFORMATION REPORTED IS COMPLETE AND ACCURATE. WHEN THE FORM 990 HAS BEEN

PREPARED, IT IS REVIEWED BY THE CHIEF OPERATING OFFICER PRIOR TO FILING

WITH THE INTERNAL REVENUE SERVICE.

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

THE BOARD AND JOINT COMMITTEE MEMBERS ARE EXPECTED TO DISCLOSE POTENTIAL

CONFLICTS, IF ANTICIPATED, PRIOR TO THEIR NOMINATION OR ELECTION. OTHERWISE

THEY ARE OBLIGED TO DISCLOSE THEM WHEN THE CIRCUMSTANCES ARISE. THEY WILL

BE DISCLOSED TO THE CHAIR OR THE ENTIRE JOINT BOARD OR THE JOINT

COMMITTEE". A CONFLICT OF INTEREST IS DEFINED AS A SITUATION WHERE A PERSON

HAS, OR IS PERCEIVED TO HAVE, A PERSONAL, FAMILY, OR BUSINESS INTEREST,

INCLUDING BUT NOT LIMITED TO: A RELATIONSHIP AS A DIRECTOR, OFFICER, AGENT,
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Schedule O (Form 990) 2023 Page 2

Name of the organization RAINBOW RAILROAD USA, INC.

Employer identification number 47-4896980

PARTNER, ASSOCIATE, TRUSTEE, PERSONAL REPRESENTATIVE, RECEIVER, GUARDIAN,

CUSTODIAN, CONSERVATOR, OR LEGAL REPRESENTATIVE, THAT MIGHT BENEFIT FROM A

DECISION IN WHICH THEY ARE INVOLVED IN MAKING, OR IS ABLE TO INFLUENCE

THOSE MAKING IT, INCLUDING DECISIONS WHICH MAY INVOLVE HAVING COMPETING

INTERESTS WITH A SISTER ORGANIZATION THAT MAY RESULT IN DIVIDED LOYALTY IN

THE CONTEXT OF MAKING A DECISION.

JOINT BOARD AND JOINT COMMITTEE MEMBERS SHALL EXEMPT THEMSELVES FROM

PARTICIPATING IN ANY DISCUSSION AND VOTING ON MATTERS WHERE THEY HAVE, OR

MAY BE PERCEIVED AS HAVING, A CONFLICT OF INTEREST.

THE CHAIR OF THE JOINT BOARD OR OF A JOINT COMMITTEE OR THE CEO SHOULD

ASSESS THE PRESENCE OF A CONFLICT OF INTEREST, OR THE PERCEPTION OF ONE,

AND DETERMINE WHAT ACTIONS, IF ANY, ARE APPROPRIATE TO ADDRESS THE

SITUATION.

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

AL,AK,AR,CA,CO,FL,GA,HI,IL,KS,KY,MD,MA,MI,MN,MS,NV,NH,NJ,NM,NY,NC,ND,OH,OR

PA,RI,SC,TN,UT,VA,WA,WV,WI

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

THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS

REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. THE RETURN IS

POSTED ON GUIDESTAR.ORG AND OTHER SIMILAR TYPES OF WEBSITES. IN ADDITION,

THE FINANCIAL STATEMENTS, ARTICLES OF INCORPORATION AND BY-LAWS ARE ALSO

AVAILABLE UPON WRITTEN REQUEST OR BY CALLING THE ORGANIZATION DIRECTLY.

FORM 990, PART XII, LINE 2C:

Schedule O (Form 990) 2023	Page 2
Name of the organization  RAINBOW RAILROAD USA, INC.	Employer identification number 47-4896980
THE FULL BOARD OF THE ORGANIZATION ASSUMES RESPONSIBILITY	FOR THE
OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SEL	ECTION OF AN
INDEPENDENT ACCOUNTANT.	

#### **SCHEDULE R** (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

**Employer identification number** 

Schedule R (Form 990) 2023

RAINBOW RAILE	47-4896	980					
Part I Identification of Disregarded Entities. Comp	elete if the organization answered "Yes"	on Form 990, Part IV, line 33	3.				
(a) Name, address, and EIN (if applicable) of disregarded entity	<b>(b)</b> Primary activity	(d) or Total inco	me End-of-year	r assets Direc	(f) controlling entity	g	
Part II Identification of Related Tax-Exempt Organi organizations during the tax year.	izations. Complete if the organization	answered "Yes" on Form 990	), Part IV, line 34, b	pecause it had one	or more related tax-ex	empt	
(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity	cont	<b>g)</b> 512(b)(13) rolled tity?
RAINBOW RAILROAD CANADA, INC. 401 RICHMOND STREET WEST, SUITE 360 , TORONTO, CANADA M5V 3A8	HELP LGBT INDIVIDUALS SEEK SAFETY FROM VIOLENCE, MURDER, OR PERSECUTION	CANADA	501(C)(3)	501(c)(3))	N/A	Yes	No X
, TORONTO, CANADA M3V 3A6	BURDER, OR PERSECUTION	CANADA	501(0)(3)		N/A		Α

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

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets	Disproportionate allocations?		Code V-UBI amount in box 20 of Schedule	General of managing partner?	Percentage ownership
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes No	
			_	1 1 1611		<b>.</b>					

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

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

Page 3

Yes No

1a

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

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

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

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b	Gift, grant, or capital contribution to related organization(s)				1b	X	
С	Gift, grant, or capital contribution from related organization(s)				1c		X
d	Loans or loan guarantees to or for related organization(s)				1d		Х
е	Loans or loan guarantees by related organization(s)				1e		<u>X</u>
f	Dividends from related organization(s)				1f		<u>X</u>
g	Sale of assets to related organization(s)				1g		<u>X</u>
h	Purchase of assets from related organization(s)				1h		<u>X</u>
i	Exchange of assets with related organization(s)				_1i		<u>X</u>
j	Lease of facilities, equipment, or other assets to related organization(s)				1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)				1k		X
	Performance of services or membership or fundraising solicitations for related organ				11		X
	Performance of services or membership or fundraising solicitations by related organ				1m	Х	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization	on(s)			1n		<u>X</u>
0	Sharing of paid employees with related organization(s)				10		<u>X</u>
р	Reimbursement paid to related organization(s) for expenses				<b>1</b> p	X	
q	Reimbursement paid by related organization(s) for expenses				1q	Х	
							37
					1r		<u>X</u>
					1s		_ <u>X</u> _
2	If the answer to any of the above is "Yes," see the instructions for information on w	no must complete th	is line, including covered r	<u> </u>			
	(a) Name of related organization	(b) Transaction	(c) Amount involved	(d)  Method of determining amount inv	alvad		
	Name of related organization	type (a-s)	Amount involved	iviethod of determining amount inv	oiveu		
		71 ( )					
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(1)							
(2)							
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Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.?  Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproptionate allocation	Code V-UBI amount in box 2 of Schedule K-	General of managing partner?  Yes No	(k) r Percentage ownership
	-									