

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

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

# 2024

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A For the 2024 calendar year, or tax year beginning 01-01-2024, and ending 12-31-2024**

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p><b>C</b> Name of organization National Court Reporters Association</p> <hr/> <p>Doing business as</p> <hr/> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite 12355 Sunrise Valley Drive 610</p> <hr/> <p>City or town, state or province, country, and ZIP or foreign postal code Reston, VA 20191</p>	<p><b>D</b> Employer identification number 36-2213239</p> <hr/> <p><b>E</b> Telephone number (703) 556-6272</p> <hr/> <p><b>G</b> Gross receipts \$ 6,133,647</p>
<p><b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>	<p><b>F</b> Name and address of principal officer: Daphne I Rothstein 12355 Sunrise Valley Drive 610 Reston, VA 20191</p>	<p><b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.</p> <p><b>H(c)</b> Group exemption number</p>
<p><b>J</b> Website: www.ncra.org</p>	<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other</p>	<p><b>L</b> Year of formation: 1904      <b>M</b> State of legal domicile: DC</p>

Part I **Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: NCRA promotes excellence among those who capture and convert the spoken word to text and is committed to supporting every member in achieving the highest level of professional expertise.		
	<hr/>		
	<hr/>		
	<hr/>		
	<hr/>		
	<hr/>		
	<hr/>		
	<hr/>		
<b>2</b> Check this box <input type="checkbox"/>			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	11
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	11
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	32
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	200
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	89,979
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0
<b>Revenue</b>	<b>8</b>	<b>Prior Year</b>	<b>Current Year</b>
	<b>8</b> Contributions and grants (Part VIII, line 1h)	0	0
	<b>9</b> Program service revenue (Part VIII, line 2g)	4,484,536	4,285,416
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	163,630	268,472
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	95,399	50,323
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,743,565	4,604,211
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,000	4,000
<b>Expenses</b>	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,733,999	2,853,378
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) 0		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,116,472	2,069,773
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,854,471	4,927,151
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-110,906	-322,940
<b>Net Assets or Fund Balances</b>	<b>20</b>	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16)	8,452,403	8,042,258
	<b>21</b> Total liabilities (Part X, line 26)	2,628,380	2,258,342
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	5,824,023	5,783,916

Part II **Signature Block**

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

any knowledge.

<b>Sign Here</b>	Signature of officer Daphne I Rothstein VP, Finance			Date 2025-10-01	
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01049760
	Firm's name Rogers & Company PLLC			Firm's EIN 58-2676261	
	Firm's address 8300 Boone Boulevard Suite 600 Vienna, VA 22182			Phone no. (703) 893-0300	

May the IRS discuss this return with the preparer shown above? See Instructions.  Yes  No

**For Paperwork Reduction Act Notice, see the separate instructions.** Cat. No. 11282Y Form **990** (2024)

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:  
 NCRA promotes excellence among those who capture and convert the spoken word to text and is committed to supporting every member in achieving the highest level of professional expertise.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
 If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
 If "Yes," describe these changes on Schedule O.

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

**4a** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 Professional Development/Education: Since 1937, NCRA certifications have set the standard for excellence. That year, our first certification program was established to individually recognize the competence of court reporters. In the first year, twenty-seven reporters passed the exam, establishing themselves as a "Certified Professional or CP. Since that time NCRA's certification programs have grown and currently have eight nationally recognized certifications with over 10,000 certified professionals. NCRA's eight professional certifications include: The Registered Skilled Reporter (RSR), Registered Professional Reporter (RPR) - which is used for a licensing exam in some states and/or in conjunction with their own written test, Registered Merit Reporter (RMR), Registered Diplomate Reporter (RDR) NCRA's highest reporter credential, Certified Realtime Reporter (CRR), Certified Realtime Captioner (CRC), Certified Legal Video Specialist (CLVS) and Certified Reporting Instructor (CRI). NCRA's certified members play an integral role in the legal record and provide key services for those needing access to the spoken word through written or visual format.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 Communications, Digital Publications, Social Media, and Website: NCRA publishes a wealth of information for the advancement of the Court Reporting and Captioning profession and also hosts several websites including a primary website, a student outreach site, a membership recruitment site, and a publicly available magazine website to provide educational resources. Further, the Association maintains an active social media presence over various platforms, which permits members to exchange knowledge and ideas.

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 Membership: NCRA provides numerous benefits to its members to enable them to advance themselves and the profession in general, ranging from educational resources to programs that enhance member's business and protect them and their assets.

(Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 Conference/Meetings: NCRA's annual seminars provide members with many educational sessions and participatory forums to advance their knowledge in the profession. In addition, the annual meeting features exhibits of equipment and services.

**4d** Other program services (Describe in Schedule O.)  
 (Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** Form **990** (2024)

**Part IV Checklist of Required Schedules**

	Yes	No
--	-----	----

<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b>		No
<b>2</b>	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions. . . . .	<b>2</b>		No
<b>3</b>	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 . . . . .	<b>3</b>	Yes	
<b>4</b>	<b>Section 501(c)(3) organizations.</b> 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 . . . . .	<b>4</b>		
<b>5</b>	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 . . . . .	<b>5</b>	Yes	
<b>6</b>	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .	<b>6</b>		No
<b>7</b>	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .	<b>7</b>		No
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	<b>8</b>		No
<b>9</b>	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 . . . . .	<b>9</b>		No
<b>10</b>	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V . . . . .	<b>10</b>		No
<b>11</b>	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.			
<b>a</b>	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. . . . .	<b>11a</b>	Yes	
<b>b</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 . . . . .	<b>11b</b>	Yes	
<b>c</b>	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 . . . . .	<b>11c</b>		No
<b>d</b>	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 . . . . .	<b>11d</b>	Yes	
<b>e</b>	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	<b>11e</b>	Yes	
<b>f</b>	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 . . . . .	<b>11f</b>	Yes	
<b>12a</b>	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	<b>12a</b>		No
<b>b</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 . . . . .	<b>12b</b>	Yes	
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b>		No
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>		No
<b>b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .	<b>14b</b>		No
<b>15</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .	<b>15</b>		No
<b>16</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	<b>16</b>		No
<b>17</b>	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions. . . . .	<b>17</b>		No
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	<b>18</b>		No
<b>19</b>	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 . . . . .	<b>19</b>		No
<b>20a</b>	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>		No
<b>b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>		
<b>21</b>	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 . . . . .	<b>21</b>		No

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		
25b	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? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		No
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? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
35b	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)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	Yes	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		
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? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .	Yes	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . . . . .		35
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . . . . .		0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	Yes	

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

Form with multiple sections (2a-16) containing questions about employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, charitable contributions, and organizational details. Includes input fields for numerical values and checkboxes for Yes/No.

**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? . . . . .  
 If "Yes," complete Form 6069.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		No
<b>6</b>	Did the organization have members or stockholders? . . . . .	Yes	
<b>7a</b>	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? . . . . .	Yes	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	Yes	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body? . . . . .	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	Yes	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		No

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		No
<b>10b</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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	Yes	
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	Yes	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	Yes	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	Yes	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	Yes	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	Yes	
<b>15</b>	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?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .	Yes	
<b>15b</b>	Other officers or key employees of the organization . . . . .	Yes	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		No
<b>16b</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? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed . . . . . DC, VA
- 18** Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website  Another's website  Upon request  Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records:  
 Daphne I Rothstein 12355 Sunrise Valley Drive 610 Reston, VA 20191 (703) 556-6272

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Keith Lemons ..... Current President	2.00 .....	X		X				0	0	0
(2) Cindy Issacsen ..... President - Elect	6.00 .....	X		X				0	0	0
(3) Cathy Penniston ..... Vice President	8.00 .....	X		X				0	0	0
(4) Stacey Potenza ..... Secretary-Treasurer	6.00 ..... 4.00	X		X				0	0	0
(5) Kristin Anderson ..... Immediate Past President	4.00 .....	X		X				0	0	0
(6) Randi Ann Harvey ..... Director	2.00 .....	X						0	0	0
(7) Kelly Linkowski ..... Director	2.00 .....	X						0	0	0
(8) Lynette Mueller ..... Director	2.00 .....	X						0	0	0
(9) Carol Naughton ..... Director	2.00 .....	X						0	0	0
(10) Margary Rogers ..... Director	2.00 .....	X						0	0	0

(11) Patricia White Director	2.00	X							0	0	0
(12) Dave Wenhold Executive Director	35.50			X					304,000	0	0
(13) John N Dripps Past VP, Finance & Human Resources	2.00 37.50					X			148,976	0	16,161
(14) Cynthia Bruce Andrews Sr. Director, Education & Certification	37.50					X			138,514	0	17,916
(15) Laura J Butler Director, Governance	37.50					X			112,655	0	27,122
(16) Amy T Davidson Director, Certification & Testing	37.50					X			106,273	0	34,252
(17) Jacqueline A Schmitdt Managing Editor	37.50					X			100,652	0	34,235

Form 990 (2024)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Sub-Total</b>										
<b>1c Total from continuation sheets to Part VII, Section A</b>										
<b>1d Total (add lines 1b and 1c)</b>							911,070	0	129,686	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 8

Yes	No
-----	----

<b>3</b>	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	<b>3</b>		No
<b>4</b>	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .	<b>4</b>	Yes	
<b>5</b>	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .	<b>5</b>		No

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
Dave Wenhold Enterprises Inc 20413 Peckham Street Ashburn, VA 20147	Management	184,000
Precon Events LLC 11910 Parklawn Dr suite t Rockville, MD 20852	Event Design & Production	154,701
Kodi Collective 531 Roselane ST NW 400 Chicago, IL 60674	Magazine Printing/ Mailing	146,893
Protech Associates Inc 5457 Twin Knolls Rd 400 Columbia, MD 21045	CRM Software and Hosting	123,468
Dave Wenhold Enterprises Inc 20413 Peckham Street Ashburn, VA 20147	Government Relations	120,000

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **5**

Form **990** (2024)

Part VIII **Statement of Revenue**

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

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

Revenue	Business Code			
<b>2a</b> Membership dues	900004	2,575,860	2,575,860	
<b>2b</b> Professional development	900004	1,032,095	1,032,095	
<b>2c</b> Meetings and conventions		544,432	544,432	

		Business Code						
Program Service	Meetings and conventions	900004						
	d Communications	900004	85,988	938	85,050			
	e Publication sales	900004	42,112	42,112				
	f All other program service revenue.		4,929		4,929			
	<b>g Total.</b> Add lines 2a–2f.		4,285,416					
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		180,014			180,014		
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties		50,278			50,278		
	<b>6a</b> Gross rents	(i) Real						
		(ii) Personal						
		<b>6b</b> Less: rental expenses						
		<b>6c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)							
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	1,617,894					
		(ii) Other						
		<b>7b</b> Less: cost or other basis and sales expenses	1,529,436					
		<b>7c</b> Gain or (loss)	88,458					
	<b>d</b> Net gain or (loss)		88,458			88,458		
	<b>a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
		<b>8b</b> Less: direct expenses						
		<b>c</b> Net income or (loss) from fundraising events						
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
		<b>9b</b> Less: direct expenses						
		<b>c</b> Net income or (loss) from gaming activities						
	<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>10b</b> Less: cost of goods sold								
<b>c</b> Net income or (loss) from sales of inventory								
<b>11a</b> Other revenue	Business Code	900004	45			45		
	<b>b</b>							
	Other Revenue Misc Amt							
	<b>d</b> All other revenue							
	<b>e Total.</b> Add lines 11a–11d		45					
<b>12 Total revenue.</b> See instructions		4,604,211	4,195,437	89,979	318,795			

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	4,000			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	304,000			
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	2,056,372			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	90,129			
<b>9</b> Other employee benefits . . . . .	225,946			
<b>10</b> Payroll taxes . . . . .	176,931			
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	59,867			
<b>c</b> Accounting . . . . .	19,663			
<b>d</b> Lobbying . . . . .	18,750			
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .	57,195			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	690,773			
<b>12</b> Advertising and promotion . . . . .	22,085			
<b>13</b> Office expenses . . . . .	228,586			
<b>14</b> Information technology . . . . .	77,372			
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	119,882			
<b>17</b> Travel . . . . .	70,893			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	440,973			
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	63,872			
<b>23</b> Insurance . . . . .	36,190			
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Printing & publication	94,374			
<b>b</b> Dues & subscriptions	39,531			
<b>c</b> Publications & products	17,688			
<b>d</b> Inventory Write-Offs	5,003			
<b>e</b> All other expenses	7,076			
<b>25 Total functional expenses.</b> Add lines 1 through 24e	4,927,151			
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X **Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,068,048	<b>1</b>	812,277
	<b>2</b> Savings and temporary cash investments . . . . .	390,758	<b>2</b>	52,035
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	31,598	<b>4</b>	20,304
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	30,887	<b>8</b>	24,336
	<b>9</b> Prepaid expenses and deferred charges . . . . .	147,115	<b>9</b>	162,434
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 257,781		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 207,579	63,047	<b>10c</b> 50,202
	<b>11</b> Investments—publicly traded securities . . . . .	5,733,252	<b>11</b>	5,913,487
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	486,143	<b>12</b>	542,450
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .	66,993	<b>14</b>	42,306
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	434,562	<b>15</b>	422,427
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	8,452,403	<b>16</b>	8,042,258	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	209,492	<b>17</b>	266,309
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	1,929,659	<b>19</b>	1,585,541
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	489,229	<b>25</b>	406,492	
<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	2,628,380	<b>26</b>	2,258,342	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	5,824,023	<b>27</b>	5,783,916
	<b>28</b> Net assets with donor restrictions . . . . .		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	5,824,023	<b>32</b>	5,783,916	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	8,452,403	<b>33</b>	8,042,258	

Part XI **Reconciliation of Net Assets**

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

<b>1</b> Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	4,604,211
--	----------	-----------

<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	4,927,151
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-322,940
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	5,824,023
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	282,833
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	5,783,916

Part XII **Financial Statements and Reporting**

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

**1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

**b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

**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 in Schedule O.

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?  
**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

Form **990** (2024)

Form 990 (2024)

**Additional Data**

[Return to Form](#)

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

Special Condition Description

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

2024

Open to Public Inspection

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

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

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

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

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

Table with 2 columns: Name of the organization (National Court Reporters Association) and Employer identification number (36-2213239)

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

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

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

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

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

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

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

**Section 501(h).**

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

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

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

**Lobbying Expenditures During 4-Year Averaging Period**

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

Schedule C (Form 990) 2024

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

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

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			

f	Grants to other organizations for lobbying purposes? .....			
g	Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
i	Other activities? .....			
j	Total. Add lines 1c through 1i .....			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
b	If "Yes," enter the amount of any tax incurred under section 4912 .....			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

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

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

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

1	Dues, assessments and similar amounts from members .....	1	2,575,860
2	Section 162(e) nondeductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
a	Current year .....	2a	235,207
b	Carryover from last year .....	2b	177,862
c	Total .....	2c	413,069
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	235,923
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	4	177,146
5	Taxable amount of lobbying and political expenditures. See Instructions .....	5	

**Part IV Supplemental Information**

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

Return Reference	Explanation
Part I-A, Line 1:	NCRA has a political action committee through which it indirectly engages in political activities. All contributions by NCRA's members and all contributions to candidates are made directly through the PAC. NCRA provides some permitted administrative support for the PAC, the cost of which is included in Part III-B, Line 2 to the extent it is material.

Schedule C (Form 990) 2024

**Additional Data**

[Return to Form](#)

Software ID:  
Software Version:

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Table with 2 columns: Name of the organization (National Court Reporters Association) and Employer identification number (36-2213239)

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6. Includes questions 1-6 regarding donor advised funds and charitable purposes.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Includes questions 1-9 regarding conservation easements, including a table for 'Held at the End of the Year'.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. Includes questions 1a-2 regarding collections of art and historical treasures.

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

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

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |   | Amount |
|---|--------|
| <b>1c</b> Beginning balance . . . . .             |        |
| <b>1d</b> Additions during the year . . . . .     |        |
| <b>1e</b> Distributions during the year . . . . . |        |
| <b>1f</b> Ending balance . . . . .                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.**

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		41,053	13,684	27,369
<b>d</b> Equipment . . . . .		216,728	193,895	22,833
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				50,202

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) Other securities	542,450	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)	542,450	

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) Due from affiliates	81,839
(2) Right-of-use asset - operating lease	340,588
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	422,427

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Lease liability - operating lease	406,492

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)

406,492

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII



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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include description, sub-rows (2a-2d, 4a-4b), and total columns (1, 2e, 3, 4c, 5).

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include description, sub-rows (2a-2d, 4a-4b), and total columns (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information

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

Table with 2 columns: Return Reference and Explanation. Row 1: Part X, Line 2; Management has evaluated the Organization's tax positions and concluded that the consolidated financial statements do not include any uncertain tax positions.

---

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





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

**Transactions with Interested Persons**  
 Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

Name of the organization National Court Reporters Association	Employer identification number 36-2213239
--	--

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. . . . . \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
<b>Total</b>						\$						

**Part III Grants or Assistance Benefiting Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Dave Wenhold Enterprises Inc	Dave Wenhold, Executive Director, is the owner of the company	304,000	Government relations/lobbyist, executive Director		No

**Part V Supplemental Information**  
 Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference	Explanation

---

**Additional Data**

---

[Return to Form](#)

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

**SCHEDULE O**  
**(Form 990)**

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

**Supplemental Information to Form 990 or 990-EZ**

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

**Attach to Form 990 or 990-EZ.**

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

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization  
National Court Reporters Association

**Employer identification number**

36-2213239

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	Membership in the Association shall be open to individuals who subscribe to and support the purpose of the Association and who meet the requirements for one of the classes of membership. They are: Participating Members - Persons who are skilled and primarily engaged in the verbatim stenographic reporting of proceeding by the use of symbols, manually or by stenographic machine, as an official, freelance reporter, cart provider, or captioner. Registered Members - Any participating member who passes one of the Association's certifications or who was a professional member in good standing on July 21, 1993. Student Members - Any student confirmed to be enrolled in a verbatim stenographic reporting or scoping program. Honorary Members - Any person attained in high rank in the reporting profession as a practitioner of the art of verbatim stenographic reporting, as an author of verbatim stenographic literature, or as a benefactor of the profession, but who is not in the active practice of verbatim stenographic reporting. Associate Members - Any participating or registered member in good standing on retiring from active practice of verbatim stenographic reporting. A teacher of verbatim stenographic reporting, or anyone connected in an official capacity with a school or college conducting a verbatim stenographic course. Retired Lifetime Members - Any participating or registered member in good standing who has paid participating or registered membership dues for a period of thirty (30) consecutive years (twenty (20) consecutive years for those approved prior to July 21, 1993) and is no longer engaged in verbatim stenographic reporting.
Form 990, Part VI, Section A, line 7a	The voting members shall elect the officers and directors at the annual meeting. Only registered members may hold an elective office. Only participating, registered, and retired lifetime members may vote. The officers, President-Elect, Vice President, Secretary-Treasurer, shall be elected each year. The President-Elect automatically becomes the President. The nine directors serve three year terms. There are three classes of three directors.
Form 990, Part VI, Section A, line 7b	Section 2-Composition and Eligibility The Board of Directors shall be composed of the President, President-Elect, Vice President, Secretary-Treasurer, the Immediate Past President, and six (6) Directors. The Executive Director shall be an ex-officio member of the Board of Directors without voting rights. The Board of Directors may appoint other ex-officio members of the Board without voting rights. Only Registered Members who are verbatim stenographic reporters and/or stenographic captioners or Retired Members and Retired Lifetime Members who have been verbatim stenographic reporters and/or stenographic captioners or Honorary Members who have been verbatim stenographic reporters and/or stenographic captioners shall be eligible to hold an elective office of the Association. Section 3-Duration of Office a) The six (6) members elected as Directors shall serve for a term of three (3) years or until their successors have been elected. The term of the Directors shall begin at the close of the annual business meeting. b) The Directors shall be divided into three (3) classes of two (2) Directors each, determined by the expiration of their terms of office. One (1) class of Directors shall be elected each year. c) No Director who has served a full three-year term shall be eligible for reelection as a Director until at least one (1) year shall have elapsed. d) A member of the Board of Directors may resign upon presenting a written resignation to the President, and the resignation shall become effective upon acceptance by the Board of Directors.
Form 990, Part VI, Section B, line 11b	The Form 990 is prepared by outside accountants with the assistance of staff. A copy of the Form 990 is then reviewed by the Finance Committee, General Counsel, and the entire Board of Directors before filing.
Form 990, Part VI, Section B, line 12c	Annually, directors, officers, and key employees prepare and sign conflict of interest statements that are reviewed by the Board of Directors. If a conflict of interest relates to a board matter, the board member recuses themselves from the discussion and/or the vote, and the minutes document the conflict of interest and the reason for the recusal.
Form 990, Part VI, Section B, line 15	The Board has a compensation committee that meets to review and approve the compensation policies and compensation plans for Executive Director and Chief Executive Officer. In addition, outsourced compensation consultants and external data are utilized to provide an independent assessment. Officer and key employee compensation plans are also reviewed and compared to comparable market data, environmental conditions and other impactful criteria. In addition, outsourced compensation consultants are utilized to provide an independent assessment.
Form 990, Part VI, Section C, line 19	The conflict of interest policy, constitution, and bylaws and other governing documents are located on NCRA's webpage at <a href="http://www.ncra.org">www.ncra.org</a> . The Association's form 990 will be provided upon request. Additional information may be provided upon request.
Form 990, Part VII, Section B	Dave Wenhold Enterprises, Inc. was paid a total of \$304,000 for all services in 2024 - \$184,000 as executive director and \$120,000 for Public Policy, Advocacy, and Lobbying. The compensations for each service are reported separately in this section.
Form 990, Part IX, line 11g	Other professional fees 690,773.
Form 990, Part XII, Line 2c:	NCRA's audit committee is responsible for oversight of the audit, including selection of the independent accountant. The process has not changes from prior years.

## Additional Data

---

[Return to Form](#)

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

SCHEDULE R (Form 990)

(Rev. January 2025)

Department of the Treasury Internal Revenue Service

Name of the organization National Court Reporters Association

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

36-2213239

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

Table with 6 columns: (a) Name, address, and EIN of disregarded entity; (b) Primary activity; (c) Legal domicile; (d) Total income; (e) End-of-year assets; (f) Direct controlling entity.

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

Table with 7 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Exempt Code section; (e) Public charity status; (f) Direct controlling entity; (g) Section 512(b)(13) controlled entity? (Yes/No).

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

Cat. No. 50135Y

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

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

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.

Table with 11 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations? (Yes/No); (i) Code V-UBI amount; (j) General or managing partner? (Yes/No); (k) Percentage ownership.

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.

Table with 9 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity?



