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Form 990-EZ

Department of the Treasury  
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

2010

Open to Public Inspection

Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

Name of organization

NAP EDUCATIONAL FOUNDATION

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

213 SOUTH MAIN STREET

City or town, state or country, and ZIP + 4

INDEPENDENCE, MO 64050

Employer identification number

43-1324585

Telephone number

(816) 833-3892

Group Exemption Number

Accounting method

Cash

Accrual

Other (specify)

Website

N/A

Tax-Exempt status (check only one)

501(c)(3)

501(c)

(insert no)

4947(a)(1)

or

527

Check

If the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

Check

If the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts, If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

\$

40,890

| Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I ) |    |                                                                                                                                                                                                           |  |  |  |    |  |    |         |  |
|---------------------------------------------------------------------------------------------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|----|--|----|---------|--|
| Check if the organization used Schedule O to respond to any question in this Part I                     |    |                                                                                                                                                                                                           |  |  |  |    |  |    |         |  |
| Revenue                                                                                                 | 1  | Contributions, gifts, grants, and similar amounts received                                                                                                                                                |  |  |  |    |  | 1  |         |  |
|                                                                                                         | 2  | Program service revenue including government fees and contracts                                                                                                                                           |  |  |  |    |  | 2  |         |  |
|                                                                                                         | 3  | Membership dues and assessments                                                                                                                                                                           |  |  |  |    |  | 3  | 26,029  |  |
|                                                                                                         | 4  | Investment income                                                                                                                                                                                         |  |  |  |    |  | 4  | 12,198  |  |
|                                                                                                         | 5a | Gross amount from sale of assets other than inventory                                                                                                                                                     |  |  |  | 5a |  | 5c |         |  |
|                                                                                                         | b  | Less cost or other basis and sales expenses                                                                                                                                                               |  |  |  | 5b |  |    |         |  |
|                                                                                                         | c  | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)                                                                                                                   |  |  |  |    |  |    |         |  |
|                                                                                                         | 6  | Gaming and fundraising events                                                                                                                                                                             |  |  |  |    |  | 6d |         |  |
|                                                                                                         | a  | Gross income from gaming (attach Schedule G if greater than \$15,000)                                                                                                                                     |  |  |  | 6a |  |    |         |  |
|                                                                                                         | b  | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000) |  |  |  |    |  |    |         |  |
| Expenses                                                                                                | c  | Less direct expenses from gaming and fundraising events                                                                                                                                                   |  |  |  | 6c |  |    |         |  |
|                                                                                                         | d  | Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)                                                                                                        |  |  |  |    |  | 6d |         |  |
|                                                                                                         | 7a | Gross sales of inventory, less returns and allowances                                                                                                                                                     |  |  |  | 7a |  | 7c |         |  |
|                                                                                                         | b  | Less cost of goods sold                                                                                                                                                                                   |  |  |  | 7b |  |    |         |  |
|                                                                                                         | c  | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                                                                                                                            |  |  |  |    |  |    |         |  |
|                                                                                                         | 8  | Other revenue (describe in Schedule O)                                                                                                                                                                    |  |  |  |    |  | 8  | 2,663   |  |
|                                                                                                         | 9  | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                                                                                                                                    |  |  |  |    |  | 9  | 40,890  |  |
|                                                                                                         | 10 | Grants and similar amounts paid (list in Schedule O)                                                                                                                                                      |  |  |  |    |  | 10 | 77,578  |  |
|                                                                                                         | 11 | Benefits paid to or for members                                                                                                                                                                           |  |  |  |    |  | 11 |         |  |
|                                                                                                         | 12 | Salaries, other compensation, and employee benefits                                                                                                                                                       |  |  |  |    |  | 12 |         |  |
| Net Assets                                                                                              | 13 | Professional fees and other payments to independent contractors                                                                                                                                           |  |  |  |    |  | 13 | 2,275   |  |
|                                                                                                         | 14 | Occupancy, rent, utilities, and maintenance                                                                                                                                                               |  |  |  |    |  | 14 |         |  |
|                                                                                                         | 15 | Printing, publications, postage, and shipping                                                                                                                                                             |  |  |  |    |  | 15 | 703     |  |
|                                                                                                         | 16 | Other expenses (describe in Schedule O)                                                                                                                                                                   |  |  |  |    |  | 16 | 1,683   |  |
|                                                                                                         | 17 | Total expenses. Add lines 10 through 16                                                                                                                                                                   |  |  |  |    |  | 17 | 82,239  |  |
|                                                                                                         | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                                                                           |  |  |  |    |  | 18 | -41,349 |  |
|                                                                                                         | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)                                                          |  |  |  |    |  | 19 | 476,464 |  |
|                                                                                                         | 20 | Other changes in net assets or fund balances (explain in Schedule O)                                                                                                                                      |  |  |  |    |  | 20 |         |  |
|                                                                                                         | 21 | Net assets or fund balances at end of year Combine lines 18 through 20                                                                                                                                    |  |  |  |    |  | 21 | 435,115 |  |

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2010)

**Part II**   **Balance Sheets**

Check if the organization used Schedule O to respond to any question in this Part II      ☒

(See the instructions for Part II )

|                                                                                                       | (A) Beginning of year |           | (B) End of year |
|-------------------------------------------------------------------------------------------------------|-----------------------|-----------|-----------------|
| <b>22</b> Cash, savings, and investments . . . . .                                                    | 398,551               | <b>22</b> | 435,115         |
| <b>23</b> Land and buildings . . . . .                                                                |                       | <b>23</b> |                 |
| <b>24</b> Other assets (describe in Schedule O) . . . . .                                             | 77,913                | <b>24</b> |                 |
| <b>25</b> <b>Total assets</b> . . . . .                                                               | 476,464               | <b>25</b> | 435,115         |
| <b>26</b> <b>Total liabilities</b> (describe in Schedule O) . . . . .                                 |                       | <b>26</b> |                 |
| <b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . | 476,464               | <b>27</b> | 435,115         |

**Part III**   **Statement of Program Service Accomplishments**

Check if the organization used Schedule O to respond to any question in this Part III      ☒

**Expenses**

(Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )

What is the organization's primary exempt purpose?  
THE ASSOCIATION PROVIDES AN EXTENSIVE EDUCATIONAL PROGRAM FOR PARLIAMENTARIANS THROUGHOUT THE U S BY WAY OF PRINTED MATERIALS, INCLUDING REFERENCE BOOKS AND STUDY GUIDES A TESTING PROGRAM FOR PURPOSES OF ESTABLISHING CRITERIA AS REGISTERED PARLIAMENTARIANS IS AN INTEGRAL PART OF THIS EDUCATIONAL SYSTEM FEES ARE CHARGED TO PARTIALLY OFFSET THE COST OF TESTING AND REGISTRATION

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|
| <b>28</b> THE ASSOCIATION PROVIDES AN EXTENSIVE EDUCATIONAL PROGRAM FOR PARLIAMENTARIANS THROUGHOUT THE U S BY WAY OF PRINTED MATERIALS, INCLUDING REFERENCE BOOKS AND STUDY GUIDES A TESTING PROGRAM FOR PURPOSES OF ESTABLISHING CRITERIA AS REGISTERED PARLIAMENTARIANS IS AN INTEGRAL PART OF THIS EDUCATIONAL SYSTEM FEES ARE CHARGED TO PARTIALLY OFFSET THE COST OF TESTING AND REGISTRATION<br>(Grants \$ )      If this amount includes foreign grants, check here . . . . . <input type="checkbox"/> | <b>28a</b> | 79,964 |
| <b>29</b><br><br>(Grants \$ )      If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                       | <b>29a</b> |        |
| <b>30</b><br><br>(Grants \$ )      If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                       | <b>30a</b> |        |
| <b>31</b> Other program services (describe in Schedule O) . . . . .<br>(Grants \$ )      If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                 | <b>31a</b> |        |
| <b>32</b> <b>Total program service expenses</b> (add lines 28a through 31a) . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                 | <b>32</b>  | 79,964 |

**Part IV**   **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV )

Check if the organization used Schedule O to respond to any question in this Part IV      ☐

| (a) Name and address | (b) Title and average hours per week devoted to position | (c) Compensation (If not paid, enter -0-.) | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|----------------------|----------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------|------------------------------------------|
|----------------------|----------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------|------------------------------------------|

Part V

Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V ☐

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |    |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|     |                                                                                                                                                                                                                                                                                                                                                                                                                                            | Yes | No |
| 33  | Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .                                                                                                                                                                                                                                                                          |     | No |
| 34  | Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .                                                                                                                                                                       |     | No |
| 35  | If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T . . . . .                                                                                                                                                                                 |     |    |
| a   | Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?                                                                                                                                                                                                                 | 35a | No |
| b   | If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                       | 35b |    |
| 36  | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .                                                                                                                                                                                                                                                | 36  | No |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions ▶                                                                                                                                                                                                                                                                                                                                             | 37a |    |
| b   | Did the organization file <b>Form 1120-POL</b> for this year? . . . . .                                                                                                                                                                                                                                                                                                                                                                    | 37b | No |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?                                                                                                                                                                                                        | 38a | No |
| b   | If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .                                                                                                                                                                                                                                                                                                                                                       | 38b |    |
| 39  | Section 501(c)(7) organizations. Enter                                                                                                                                                                                                                                                                                                                                                                                                     |     |    |
| a   | Initiation fees and capital contributions included on line 9 . . . . .                                                                                                                                                                                                                                                                                                                                                                     | 39a |    |
| b   | Gross receipts, included on line 9, for public use of club facilities . . . . .                                                                                                                                                                                                                                                                                                                                                            | 39b |    |
| 40a | Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶, section 4912 ▶, section 4955 ▶                                                                                                                                                                                                                                                                                      |     |    |
| b   | Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .                                                                                                            | 40b | No |
| c   | Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶                                                                                                                                                                                                                                                |     |    |
| d   | Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶                                                                                                                                                                                                                                                                                                                  |     |    |
| e   | All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .                                                                                                                                                                                                                                                                         | 40e | No |
| 41  | List the states with which a copy of this return is filed ▶                                                                                                                                                                                                                                                                                                                                                                                |     |    |
| 42a | The organization's books are in care of ▶ SANDRA K OLSON Telephone no ▶ (816) 833-3892<br>213 SOUTH MAIN STREET<br>Located at ▶ INDEPENDENCE, MO ZIP + 4 ▶ 64050                                                                                                                                                                                                                                                                           |     |    |
| b   | At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?<br>If "Yes," enter the name of the foreign country ▶<br>See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> . | 42b | No |
| c   | At any time during the calendar year, did the organization maintain an office outside of the U S ?<br>If "Yes," enter the name of the foreign country ▶                                                                                                                                                                                                                                                                                    | 42c | No |
| 43  | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43                                                                                                                                                                                                   |     |    |
| 44a | Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.                                                                                                                                                                                                                                                                                                                        | 44a | No |
| b   | Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ                                                                                                                                                                                                                                                                                                  | 44b | No |
| c   | Did the organization receive any payments for indoor tanning services during the year?                                                                                                                                                                                                                                                                                                                                                     | 44c | No |
| d   | If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O                                                                                                                                                                                                                                                                                                        | 44d |    |

|     |                                                                                                                                                                                                                         |     |    |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|     |                                                                                                                                                                                                                         | Yes | No |
| 45  | Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ                                 |     | No |
| 45a | 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,' Form 990 and Schedule R must be completed instead of Form990-EZ |     | No |
| 46  | Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I                              |     | No |

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI

|     |                                                                                                   |    |
|-----|---------------------------------------------------------------------------------------------------|----|
|     | Yes                                                                                               | No |
| 47  | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II        | No |
| 48  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | No |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization?         | No |
| 49b | If "Yes," was the related organization a section 527 organization?                                |    |

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|----------------------------------------------------------------|----------------------------------------------------------|------------------|---------------------------------------------------------------------|------------------------------------------|
| NONE                                                           |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |

50(f) Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|------------------------------------------------------------------------------|---------------------|------------------|
| NONE                                                                         |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |

51(d) Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☒ Yes ☐ No

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

|                          |                                                               |                                                                       |                    |            |                                                              |                         |
|--------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------|--------------------|------------|--------------------------------------------------------------|-------------------------|
| Sign Here                | *****<br>Signature of officer                                 |                                                                       | 2012-07-03<br>Date |            |                                                              |                         |
|                          | SANDRA K OLSON PRESIDENT<br>Type or print name and title      |                                                                       |                    |            |                                                              |                         |
| Paid Preparer's Use Only | Preparer's signature                                          | FRANK A HALBHUBER CPA                                                 | Date               | 2012-07-09 | Preparer's taxpayer identification number (See instructions) |                         |
|                          | Firm's name (or yours if self-employed), address, and ZIP + 4 | HALBHUBER & COOK PC<br>200 SE DOUGLAS ST<br>LEES SUMMIT, MO 640632329 |                    |            |                                                              | EIN                     |
|                          |                                                               |                                                                       |                    |            |                                                              | Phone no (816) 524-9063 |

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

SCHEDULE A  
(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public  
Inspection

|                                                        |                                              |
|--------------------------------------------------------|----------------------------------------------|
| Name of the organization<br>NAP EDUCATIONAL FOUNDATION | Employer identification number<br>43-1324585 |
|--------------------------------------------------------|----------------------------------------------|

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 3

☐

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

☐

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

☐

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

☐

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

☐

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

☐

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

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☒

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☒

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other
- e

☒

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?
- h

☐

Provide the following information about the supported organization(s)

|          | Yes | No |
|----------|-----|----|
| 11g(i)   |     | No |
| 11g(ii)  |     | No |
| 11g(iii) |     | No |

| (i)<br>Name of supported organization        | (ii)<br>EIN | (iii)<br>Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv)<br>Is the organization in col (i) listed in your governing document? |    | (v)<br>Did you notify the organization in col (i) of your support? |    | (vi)<br>Is the organization in col (i) organized in the U S ? |    | (vii)<br>Amount of support |
|----------------------------------------------|-------------|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|----|--------------------------------------------------------------------|----|---------------------------------------------------------------|----|----------------------------|
|                                              |             |                                                                                                 | Yes                                                                       | No | Yes                                                                | No | Yes                                                           | No |                            |
| (A) NATIONAL ASSOCIATION OF PARLIAMENTARIANS | 486107866   | 9                                                                                               | Yes                                                                       |    | Yes                                                                |    | Yes                                                           |    | 77,578                     |
|                                              |             |                                                                                                 |                                                                           |    |                                                                    |    |                                                               |    |                            |
|                                              |             |                                                                                                 |                                                                           |    |                                                                    |    |                                                               |    |                            |
|                                              |             |                                                                                                 |                                                                           |    |                                                                    |    |                                                               |    |                            |
|                                              |             |                                                                                                 |                                                                           |    |                                                                    |    |                                                               |    |                            |
| Total                                        |             |                                                                                                 |                                                                           |    |                                                                    |    |                                                               |    | 77,578                     |

Part II

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

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

| Section A. Public Support                                                                                                                                                                             |          |          |          |          |          |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                                                         | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                                                   |          |          |          |          |          |           |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                                                     |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge                                                                                             |          |          |          |          |          |           |
| 4 Total. Add lines 1 through 3                                                                                                                                                                        |          |          |          |          |          |           |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| 6 Public Support. Subtract line 5 from line 4                                                                                                                                                         |          |          |          |          |          |           |

| Section B. Total Support                                                                                                                                                  |          |          |          |          |          |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                             | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
| 7 Amounts from line 4                                                                                                                                                     |          |          |          |          |          |           |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                          |          |          |          |          |          |           |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on                                                                      |          |          |          |          |          |           |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )                                                                         |          |          |          |          |          |           |
| 11 Total support (Add lines 7 through 10)                                                                                                                                 |          |          |          |          |          |           |
| 12 Gross receipts from related activities, etc (See instructions )                                                                                                        |          |          |          |          | 12       |           |
| 13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶ |          |          |          |          |          |           |

| Section C. Computation of Public Support Percentage                                                                                                                                                                                                                                                                                                                                          |  |  |  |  |    |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|----|--|
| 14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))                                                                                                                                                                                                                                                                                                      |  |  |  |  | 14 |  |
| 15 Public Support Percentage for 2009 Schedule A, Part II, line 14                                                                                                                                                                                                                                                                                                                           |  |  |  |  | 15 |  |
| 16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶                                                                                                                                                                         |  |  |  |  |    |  |
| b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶                                                                                                                                                                    |  |  |  |  |    |  |
| 17a 10%-facts-and-circumstances test—2010. 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶    |  |  |  |  |    |  |
| b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶ |  |  |  |  |    |  |
| 18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶                                                                                                                                                                                                                                                        |  |  |  |  |    |  |

Part IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)  
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

| Section A. Public Support                                                                                                                                                  |          |          |          |          |          |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                              | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                        |          |          |          |          |          |           |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose |          |          |          |          |          |           |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513                                                                             |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization'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                                                                                                                                             |          |          |          |          |          |           |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons                                                                                                |          |          |          |          |          |           |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| c Add lines 7a and 7b                                                                                                                                                      |          |          |          |          |          |           |
| 8 Public Support (Subtract line 7c from line 6 )                                                                                                                           |          |          |          |          |          |           |

| Section B. Total Support                                                                                                                                                          |          |          |          |          |          |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                                     | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
| 9 Amounts from line 6                                                                                                                                                             |          |          |          |          |          |           |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                |          |          |          |          |          |           |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                                                                         |          |          |          |          |          |           |
| c Add lines 10a and 10b                                                                                                                                                           |          |          |          |          |          |           |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on                                                    |          |          |          |          |          |           |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                                                                |          |          |          |          |          |           |
| 13 Total support (Add lines 9, 10c, 11 and 12.)                                                                                                                                   |          |          |          |          |          |           |
| 14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ |          |          |          |          |          |           |

| Section C. Computation of Public Support Percentage                                     |    |  |
|-----------------------------------------------------------------------------------------|----|--|
| 15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f)) | 15 |  |
| 16 Public support percentage from 2009 Schedule A, Part III, line 15                    | 16 |  |

| Section D. Computation of Investment Income Percentage                                                                                                                                                                                                               |    |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))                                                                                                                                                                         | 17 |  |
| 18 Investment income percentage from 2009 Schedule A, Part III, line 17                                                                                                                                                                                              | 18 |  |
| 19a 33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶         |    |  |
| b 33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ |    |  |
| 20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶                                                                                                                                          |    |  |

Part IV

**Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE O

(Form 990 or 990-EZ)

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 to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

NAP EDUCATIONAL FOUNDATION

Employer identification number

43-1324585

| Identifier    | Return Reference            | Explanation                                                       |
|---------------|-----------------------------|-------------------------------------------------------------------|
| OTHER REVENUE | FORM 990-EZ, PART I, LINE 8 | SPECIAL EVENTS INCOME 2,163 SILENT AUCTION INCOME 500 TOTAL 2,663 |

| Identifier             | Return Reference             | Explanation                                                                     |
|------------------------|------------------------------|---------------------------------------------------------------------------------|
| PAYMENTS TO AFFILIATES | FORM 990-EZ, PART I, LINE 10 | NATIONAL ASSOCIATION OF PARLIAMENTA 77,578 213 SOUTH MAIN INDEPENDENCE MO 64050 |

| Identifier        | Return Reference                | Explanation                                                                                                                                 |
|-------------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| OTHER<br>EXPENSES | FORM 990-EZ, PART<br>I, LINE 16 | EXPENSES PLAQUES & RECOGNITION 656 SCHOLARSHIP PROGRAM 563 TAXES & LICENSES 10<br>MISCELLANEOUS EXPENSE 298 TRUSTEE EXPENSE 156 TOTAL 1,683 |

| Identifier      | Return Reference                 | Explanation                                                                                        |
|-----------------|----------------------------------|----------------------------------------------------------------------------------------------------|
| OTHER<br>ASSETS | FORM 990-EZ, PART II,<br>LINE 24 | INVENTORIES FOR SALE OR USE 77,665 0 PREPAID EXPENSES AND DEFERRED CHARGES 248<br>0 TOTAL 77,913 0 |

| Identifier             | Return Reference      | Explanation                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PRIMARY EXEMPT PURPOSE | FORM 990-EZ, PART III | THE ASSOCIATION PROVIDES AN EXTENSIVE EDUCATIONAL PROGRAM FOR PARLIAMENTARIANS THROUGHOUT THE U S BY WAY OF PRINTED MATERIALS, INCLUDING REFERENCE BOOKS AND STUDY GUIDES A TESTING PROGRAM FOR PURPOSES OF ESTABLISHING CRITERIA AS REGISTERED PARLIAMENTARIANS IS AN INTEGRAL PART OF THIS EDUCATIONAL SYSTEM FEES ARE CHARGED TO PARTIALLY OFFSET THE COST OF TESTING AND REGISTRATION |

| Identifier        | Return Reference               | Explanation                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FIRST ACHIEVEMENT | FORM 990-EZ, PART III, LINE 28 | THE ASSOCIATION PROVIDES AN EXTENSIVE EDUCATIONAL PROGRAM FOR PARLIAMENTARIANS THROUGHOUT THE U.S. BY WAY OF PRINTED MATERIALS, INCLUDING REFERENCE BOOKS AND STUDY GUIDES. A TESTING PROGRAM FOR PURPOSES OF ESTABLISHING CRITERIA AS REGISTERED PARLIAMENTARIANS IS AN INTEGRAL PART OF THIS EDUCATIONAL SYSTEM. FEES ARE CHARGED TO PARTIALLY OFFSET THE COST OF TESTING AND REGISTRATION. |

## TY 2010 Compensation Explanation

**Name:** NAP EDUCATIONAL FOUNDATION

**EIN:** 43-1324585

| Person Name           | Explanation |
|-----------------------|-------------|
| SANDRA K OLSON        |             |
| MICHAEL I WAGNERDIGGS |             |
| ANN GUIBERSON         |             |
| NANCY SYLVESTER       |             |

Additional Data

Software ID:  
Software Version:  
EIN: 43-1324585  
Name: NAP EDUCATIONAL FOUNDATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

| (A) Name and address                                               | (B) Title and average hours per week devoted to position | (C) Compensation (If not paid, enter -0-.) | (D) Contributions to employee benefit plans & deferred compensation | (E) Expense account and other allowances |
|--------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------|------------------------------------------|
| SANDRA K OLSON<br>1322 MEADOW ROAD<br>GRAND ISLAND,NE 68803        | PRESIDENT 000 00                                         | 0                                          |                                                                     |                                          |
| MICHAEL I WAGNER-DIGGS<br>3335 MORNING MIST LANE<br>TOANO,VA 23168 | SECRETARY 000 00                                         | 0                                          |                                                                     |                                          |
| ANN GUIBERSON<br>890 LIVE OAK AVENUE NE<br>ST PETERSBURG,FL 33703  | TREASURER 000 00                                         | 0                                          |                                                                     |                                          |
| NANCY SYLVESTER<br>4826 ROVER BLUFF<br>ROCKFORD,IL 61111           | VICE PRESIDE 000 00                                      | 0                                          |                                                                     |                                          |