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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 03-01-2014 , and ending 02-28-2015

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
NATIONAL PROPANE GAS ASSOCIATION

Doing business as

Number and street (or P O box if mail is not delivered to street address) 1899 L STREET NW NO 350 | Room/suite

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20036

D Employer identification number
36-2087363

E Telephone number
(202) 466-7200

G Gross receipts $ 7,504,151

F Name and address of principal officer
RICHARD R ROLDAN
1899 L STREET NW NO 350
WASHINGTON, DC 20036

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Website: ▶** WWW NPGA ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1938 | M State of legal domicile NJ

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
TO ADVANCE SAFETY AND TO INCREASE THE USE OF PROPANE THROUGH SOUND PUBLIC POLICY

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	142
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	142
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	26
6	Total number of volunteers (estimate if necessary)	6	270
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	52,082
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-9,994

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	34,330	70,775
	9	Program service revenue (Part VIII, line 2g)	4,837,549	5,443,186
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	599,323	146,280
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,764,777	1,617,634
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,235,979	7,277,875
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	14,894	2,025
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,874,898	3,042,531
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,315,936	3,738,014
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	6,205,728	6,782,570
	19	Revenue less expenses Subtract line 18 from line 12	1,030,251	495,305
Net Assets or Fund Balances			**Beginning of Current Year**	**End of Year**
	20	Total assets (Part X, line 16)	6,923,753	7,811,483
	21	Total liabilities (Part X, line 26)	2,516,593	2,711,103
	22	Net assets or fund balances Subtract line 21 from line 20	4,407,160	5,100,380

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

Sign Here

****** | 2015-10-14
Signature of officer | Date

BRIAN DUNLAP VP FINANCE & CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
YONG ZHANG CPA	YONG ZHANG CPA			P01249785

Firm's name ▶ MCGLADREY LLP | Firm's EIN ▶ 42-0714325

Firm's address ▶ 1861 INTERNATIONAL DRIVE SUITE 400
MCLEAN, VA 22102 | Phone no (703) 336-6400

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

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

TO ADVANCE SAFETY AND TO INCREASE THE USE OF PROPANE THROUGH SOUND PUBLIC POLICY TO ACHIEVE THIS MISSION WITH OUR MEMBERS, NPGA HAS SET THESE STRATEGIC GOALS -ADVANCE SAFETY THROUGHOUT THE PROPANE INDUSTRY -ACHIEVE PUBLIC POLICIES THAT FAVOR PRODUCTION, DISTRIBUTION AND INCREASED USE OF PROPANE -FOSTER INDUSTRY-WIDE COHESION - THROUGH COMMUNICATION, LEARNING, NETWORKING, AND COLLABORATION

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 $)

GOVERNMENT AFFAIRS - TO ACHIEVE PUBLIC POLICIES THAT FAVOR PRODUCTION, DISTRIBUTION AND INCREASED USE OF PROPANE AND TO SERVE AS THE PRINCIPAL VOICE OF THE PROPANE INDUSTRY

4b (Code) (Expenses $ including grants of $) (Revenue $)

NPGA SOUTHEASTERN CONVENTION & INTERNATIONAL PROPANE EXPO - PROVIDES A WORLD CLASS VENUE THAT SHOWCASES THE LARGEST ARRAY OF PROPANE RELATED PROVIDERS, PRODUCTS AND SERVICES IT OFFERS THE BEST NETWORKING OPPORTUNITIES TO CONNECT THE INDUSTRY'S LEADING SUPPLIERS, MANUFACTURERS AND SERVICE PROVIDERS THE EDUCATIONAL PROGAM AT THE TRADE SHOW OFFERS EDUCATIONAL SESSIONS THAT PROVIDE ESSENTIAL SKILLS AND PROVEN STRATEGIES TO TAKE YOUR EMPLOYEES AND PROPANE BUSINESSES TO THE NEXT LEVEL

4c (Code) (Expenses $ including grants of $) (Revenue $)

REGULATORY & TECHNICAL AFFAIRS - TO ENSURE THAT REGULATIONS AND STANDARDS IMPACTING THE PROPANE INDUSTRY ARE REASONABLE, COST-EFFECTIVE AND SAFETY-BASED NPGA ENGAGES WITH THE VARIOUS FEDERAL GOVERNMENT DEPARTMENTS AND AGENCIES MAKING SURE THAT NPGA HAS A VOICE IN THE DEVELOPMENT OF NEWLY PROPOSED OR CHANGES TO EXISTING REGULATIONS AND STANDARDS ONE OF THE MANY OBJECTIVES OF THE PROPANE INDUSTRY IS TO DEVELOP AND USE GUIDELINES OR STANDARDS TO HELP MANUFACTURE EQUIPMENT AND TO PROMOTE FIRE PREVENTION AND SAFE OPERATION WITHIN THE PROPANE INDUSTRY

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶

Part IV **Checklist of Required Schedules**

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

Part IV **Checklist of Required Schedules** *(continued)*

		Line	Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	24			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	26			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	Yes	
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

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

Section A. Governing Body and Management

					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	142			
	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	Enter the number of voting members included in line 1a, above, who are independent	**1b**	142			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .			**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .			**5**		No
6	Did the organization have members or stockholders?			**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			**7b**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following					
a	The governing body?			**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?			**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*			**9**		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶DC

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ 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
▶BRIAN DUNLAP

1899 L STREET NW NO 350
WASHINGTON,DC 20036 (202) 355-1324

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			

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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

1b	**Sub-Total** . . . . ▶			
c	**Total from continuation sheets to Part VII, Section A** . . . . ▶			
d	**Total (add lines 1b and 1c)** . . . . ▶	1,121,693	0	233,149

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 ▶6

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	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*	**4**	Yes	
5	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*	**5**		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
CAPITOL TAX PARTNERS 101 CONSTITUTION AVE NW SUITE 67 WASHINGTON, DC 20001	LOBBYING	210,000
AJW INC 2200 WILSON BLVD SUITE 310 ARLINGTON, VA 22201	LOBBYING	120,124
VENABLE LLP PO BOX 62727 BALTIMORE, MD 21264	LEGAL	101,283
CRAFT MEDIADIGITAL LLC 1600 K STREET NW SUITE 300 WASHINGTON, DC 20006	PUBLIC RELATIONS	101,283

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 ▶4

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
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 70,775				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . ▶		70,775			
Program Service Revenue			Business Code				
	2a	MEMBERSHIP DUES	900099	3,491,031	3,491,031		
	b	CONVENTIONS/MEETINGS	900099	1,018,159	353,409		664,750
	c	PERC DOCKET	900099	540,077	540,077		
	d	ASSESSMENT FEES	900099	194,062	194,062		
	e	MEETING SPONSORSHIPS	900099	192,050			192,050
	f	All other program service revenue		7,807	7,807		
	g	**Total.** Add lines 2a–2f . . . . ▶		5,443,186			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . ▶		143,991			143,991
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . ▶		840,663			840,663
			(i) Real / (ii) Personal				
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) . . . . ▶					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	(i) 228,565				
	b	Less cost or other basis and sales expenses	(i) 226,276				
	c	Gain or (loss)	(i) 2,289				
	d	Net gain or (loss) . . . . ▶		2,289			2,289
	8a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . .	a				
	b	Less direct expenses . . .	b				
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . .	a				
	b	Less direct expenses . . .	b				
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances .	a				
	b	Less cost of goods sold . .	b				
	c	Net income or (loss) from sales of inventory . . ▶					
		Miscellaneous Revenue	Business Code				
	11a	PROJECT MANAGEMENT REC	900099	470,520	470,520		
	b	MANAGEMENT CONSULTING	900099	218,644	218,644		
	c	ADVERTISING REVENUE	900099	52,082		52,082	
	d	All other revenue		35,725	35,725		
	e	**Total.** Add lines 11a–11d . . . . . . ▶		776,971			
	12	**Total revenue.** See Instructions . . . . . ▶		7,277,875	5,311,275	52,082	1,843,743

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	2,025			
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,189,137			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,425,680			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	84,604			
9 Other employee benefits	178,423			
10 Payroll taxes	164,687			
11 Fees for services (non-employees)				
a Management				
b Legal	120,528			
c Accounting	41,200			
d Lobbying	354,127			
e Professional fundraising services See Part IV, line 17				
f Investment management fees	20,496			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	557,996			
12 Advertising and promotion	22,154			
13 Office expenses	305,266			
14 Information technology	79,425			
15 Royalties				
16 Occupancy	263,141			
17 Travel	337,309			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	695,511			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	62,035			
23 Insurance	74,911			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a NPGA PROJECT MANAGEMENT	439,520			
b PERSONNEL ADMINISTRATIO	164,651			
c PRINTING & DUPLICATION	101,902			
d BUSINESS ENTERTAINMENT	41,587			
e All other expenses	56,255			
25 **Total functional expenses.** Add lines 1 through 24e	6,782,570			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		272,953	1	177,929
	2	Savings and temporary cash investments		584,841	2	864,977
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		111,547	4	224,025
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		10,904	8	10,408
	9	Prepaid expenses and deferred charges		253,716	9	481,169
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 781,821			
	b	Less accumulated depreciation	10b 537,611	223,522	10c	244,210
	11	Investments—publicly traded securities		5,205,339	11	5,510,081
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		260,931	15	298,684
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		6,923,753	16	7,811,483
Liabilities	17	Accounts payable and accrued expenses		323,969	17	290,360
	18	Grants payable			18	
	19	Deferred revenue		1,635,536	19	1,839,001
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		557,088	25	581,742
	26	**Total liabilities.** Add lines 17 through 25		2,516,593	26	2,711,103
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		4,407,160	27	5,100,380
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		4,407,160	33	5,100,380
	34	Total liabilities and net assets/fund balances		6,923,753	34	7,811,483

Part XI **Reconcilliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,277,875
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,782,570
3	Revenue less expenses Subtract line 2 from line 1	3	495,305
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,407,160
5	Net unrealized gains (losses) on investments	5	197,915
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,100,380

Part XII **Financial Statements and Reporting**

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ____________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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?	2c	Yes	
	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 Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:
Software Version:
EIN: 36-2087363
Name: NATIONAL PROPANE GAS ASSOCIATION

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code)	(Expenses $	including grants of $)	(Revenue $)
CERTIFIED EMPLOYEE TRAINING PROGRAM (CETP)			
(Code)	(Expenses $	including grants of $)	(Revenue $)
PROPANE DAYS			

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) DAVID LUGAR CHAIRMAN	15 00 2 00	X		X				0	0	0
(1) CHARLIE ORY CHAIRMAN-ELECT	10 00 2 00	X		X				0	0	0
(2) STUART WEIDIE VICE CHAIRMAN	5 00 2 00	X		X				0	0	0
(3) JERRY BRICK TREASURER	5 00 2 00	X						0	0	0
(4) ALAN MARSH DIRECTOR	1 00	X						0	0	0
(5) ALLEGRA PACHECO DIRECTOR	1 00	X						0	0	0
(6) AMY DEAN DIRECTOR	1 00	X						0	0	0
(7) ANDRE BORZYM DIRECTOR	1 00	X						0	0	0
(8) ANDREW PEYTON DIRECTOR	1 00	X						0	0	0
(9) ANDY LAMBERT DIRECTOR	1 00	X						0	0	0
(10) ANDY RONALD DIRECTOR	1 00	X						0	0	0
(11) ANGELA JOHN DIRECTOR	1 00	X						0	0	0
(12) BW BYRNE DIRECTOR	1 00	X						0	0	0
(13) BILL DECLERK DIRECTOR	1 00	X						0	0	0
(14) BILL JELLISON DIRECTOR	1 00	X						0	0	0
(15) BILLY COX DIRECTOR	1 00	X						0	0	0
(16) BOB WALLACE DIRECTOR	1 00	X						0	0	0
(17) BOB YOUNG DIRECTOR	1 00	X						0	0	0
(18) BOYD MCGATHEY DIRECTOR	1 00	X						0	0	0
(19) BRADLEY BOX DIRECTOR	1 00	X						0	0	0
(20) BRENT BATY DIRECTOR	1 00	X						0	0	0
(21) BRIAN DAVIDSON DIRECTOR	1 00	X						0	0	0
(22) BRUCE MONTROY DIRECTOR	1 00	X						0	0	0
(23) CAL CALANCHINI DIRECTOR	1 00 2 00	X						0	0	0
(24) CARL HUGHES DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(26) CASEY CRAMTON DIRECTOR	1 00	X						0	0	0
(1) CHAD GRAY DIRECTOR	1 00	X						0	0	0
(2) CHARLES REVERE DIRECTOR	1 00	X						0	0	0
(3) CHRIS CAFARELLA DIRECTOR	1 00	X						0	0	0
(4) CHRISTOPHER EARHART DIRECTOR	1 00	X						0	0	0
(5) CODY WRAY DIRECTOR	1 00	X						0	0	0
(6) COLIN ROGERS DIRECTOR	1 00	X						0	0	0
(7) DD ALEXANDER DIRECTOR	1 00	X						0	0	0
(8) DANIEL OVERPECK DIRECTOR	1 00	X						0	0	0
(9) DAN RICHARDSON DIRECTOR	1 00	X						0	0	0
(10) DANIEL MYERS DIRECTOR	1 00	X						0	0	0
(11) DARYL MCCLENDON DIRECTOR	1 00	X						0	0	0
(12) DAVID BARRETT DIRECTOR	1 00	X						0	0	0
(13) DAVID BIGGS DIRECTOR	1 00	X						0	0	0
(14) DAVID DAY DIRECTOR	1 00	X						0	0	0
(15) DAVID REGAN DIRECTOR	1 00	X						0	0	0
(16) DEAN HALDEMAN DIRECTOR	1 00	X						0	0	0
(17) DENIS GAGNE DIRECTOR	1 00 2 00	X						0	0	0
(18) DOUG AUXIER DIRECTOR	1 00	X						0	0	0
(19) ERIC KUSTER DIRECTOR	1 00	X						0	0	0
(20) ERICH WOLF DIRECTOR	1 00 2 00	X						0	0	0
(21) EUGENE VN BISSELL DIRECTOR	1 00	X						0	0	0
(22) FRANK HORNE JR DIRECTOR	1 00	X						0	0	0
(23) FRANK TAYLOR DIRECTOR	1 00	X						0	0	0
(24) G WILLIAM BLANCHARD DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(51) GARY FRANCE DIRECTOR	1 00	X						0	0	0
(1) GEORGE KOLOROUTIS DIRECTOR	1 00 2 00	X						0	0	0
(2) GERRY MISEL DIRECTOR	1 00	X						0	0	0
(3) GLENN MILLER DIRECTOR	1 00	X						0	0	0
(4) GLENN SAUNDERS DIRECTOR	1 00	X						0	0	0
(5) HAROLD POLAND DIRECTOR	1 00	X						0	0	0
(6) J CHARLES SAWYER DIRECTOR	1 00	X						0	0	0
(7) J LYNN HARDIN DIRECTOR	1 00	X						0	0	0
(8) J NUTIE DOWDLE DIRECTOR	1 00	X						0	0	0
(9) J RANDALL THOMPSON DIRECTOR	1 00 2 00	X						0	0	0
(10) JM CORKY CLARK DIRECTOR	1 00	X						0	0	0
(11) JACK CHESSER DIRECTOR	1 00	X						0	0	0
(12) JAMES BERTELSMEYER DIRECTOR	1 00	X						0	0	0
(13) JAMES RESSLER DIRECTOR	1 00 2 00	X						0	0	0
(14) JAMES SENTY DIRECTOR	1 00	X						0	0	0
(15) JANE STROUPE DIRECTOR	1 00	X						0	0	0
(16) JEFFREY GRESHAM DIRECTOR	1 00	X						0	0	0
(17) JEFF TAYLOR DIRECTOR	1 00	X						0	0	0
(18) JILL HOPKINS DIRECTOR	1 00	X						0	0	0
(19) JIM BISHOP DIRECTOR	1 00	X						0	0	0
(20) JIM HAMILTON DIRECTOR	1 00	X						0	0	0
(21) JOE BRUEGGEMANN DIRECTOR	1 00	X						0	0	0
(22) JOE CORDILL DIRECTOR	1 00	X						0	0	0
(23) JOE WESTBY DIRECTOR	1 00	X						0	0	0
(24) JOHN BROOKS III DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(76) JOSEPH ARMENTANO DIRECTOR	1 00	X						0	0	0
(1) JOSEPH BUSCHUR DIRECTOR	1 00	X						0	0	0
(2) KEITH HANCHETT DIRECTOR	1 00	X						0	0	0
(3) KEITH MCMAHAN DIRECTOR	1 00	X						0	0	0
(4) KEITH WRISLEY DIRECTOR	1 00	X						0	0	0
(5) KEN KRAFT DIRECTOR	1 00	X						0	0	0
(6) KENNETH GREEN DIRECTOR	1 00	X						0	0	0
(7) KIM GODLEWSKI DIRECTOR	1 00	X						0	0	0
(8) LANCE LAM DIRECTOR	1 00	X						0	0	0
(9) LARRY DOUGHTY DIRECTOR	1 00	X						0	0	0
(10) LARRY OSGOOD DIRECTOR	1 00	X						0	0	0
(11) LESLIE WOODWARD DIRECTOR	1 00	X						0	0	0
(12) LISA GERWITZ DIRECTOR	1 00	X						0	0	0
(13) MALCOLM BARRETT DIRECTOR	1 00	X						0	0	0
(14) MICHAEL FRANGER DIRECTOR	1 00	X						0	0	0
(15) MICHAEL GORHAM DIRECTOR	1 00	X						0	0	0
(16) MICHAEL HIEFNER DIRECTOR	1 00	X						0	0	0
(17) MICHAEL HOPSICKER DIRECTOR	1 00 2 00	X						0	0	0
(18) MICHAEL SHEEHAN DIRECTOR	1 00	X						0	0	0
(19) MICHAEL TRACEY DIRECTOR	1 00	X						0	0	0
(20) MIKE ERIKSEN DIRECTOR	1 00	X						0	0	0
(21) MIKE MORRISSEY DIRECTOR	1 00	X						0	0	0
(22) MIKE PITTS DIRECTOR	1 00	X						0	0	0
(23) MILT SWENSON DIRECTOR	1 00	X						0	0	0
(24) MITCH VANOVER DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(101) MONTE ROCKOW DIRECTOR	1 00 2 00	X						0	0	0
(1) NANCY COOP DIRECTOR	1 00	X						0	0	0
(2) NEAL KANEL DIRECTOR	1 00	X						0	0	0
(3) PAUL LANEY DIRECTOR	1 00	X						0	0	0
(4) PAUL J DEWITT DIRECTOR	1 00	X						0	0	0
(5) PETER RYAN DIRECTOR	1 00	X						0	0	0
(6) RANDALL DOYLE DIRECTOR	1 00	X						0	0	0
(7) RANDY BRADFORD DIRECTOR	1 00	X						0	0	0
(8) RANDY RUTHERFORD DIRECTOR	1 00	X						0	0	0
(9) RANDY SAMS DIRECTOR	1 00	X						0	0	0
(10) RANDY THOMPSON DIRECTOR	1 00	X						0	0	0
(11) RAYMOND MURRAY DIRECTOR	1 00	X						0	0	0
(12) RICARDO SCHONDUBE DIRECTOR	1 00	X						0	0	0
(13) RICHARD TARANTIN DIRECTOR	1 00	X						0	0	0
(14) RICK HUMPHREY DIRECTOR	1 00	X						0	0	0
(15) RICK LADUE DIRECTOR	1 00	X						0	0	0
(16) ROB FREEMAN DIRECTOR	1 00	X						0	0	0
(17) ROBERT BARRY DIRECTOR	1 00	X						0	0	0
(18) ROBERT BLACKWELL DIRECTOR	1 00	X						0	0	0
(19) ROBERT MATTOCKS DIRECTOR	1 00	X						0	0	0
(20) ROBERT MAUCH DIRECTOR	1 00	X						0	0	0
(21) ROBERT NICHOLSON JR DIRECTOR	1 00	X						0	0	0
(22) ROBERT NICHOLSON III DIRECTOR	1 00	X						0	0	0
(23) ROBIN PARSONS DIRECTOR	1 00	X						0	0	0
(24) ROGER BOEHLKE DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(126) ROGER MAIOLINI DIRECTOR	1 00	X						0	0	0
(1) ROLAND PENTA DIRECTOR	1 00	X						0	0	0
(2) SAM MCTIER DIRECTOR	1 00	X						0	0	0
(3) SHANNON MCWHORTER DIRECTOR	1 00	X						0	0	0
(4) SHAWN COADY DIRECTOR	1 00	X						0	0	0
(5) STEPHAN CHASE DIRECTOR	1 00	X						0	0	0
(6) STEVE GENTRY DIRECTOR	1 00 2 00	X						0	0	0
(7) STEVE MILLER DIRECTOR	1 00	X						0	0	0
(8) THOMAS JAENICKE DIRECTOR	1 00	X						0	0	0
(9) THOMAS OVERBAUGH DIRECTOR	1 00	X						0	0	0
(10) TIM HOLMES DIRECTOR	1 00	X						0	0	0
(11) TOD CORRIN DIRECTOR	1 00	X						0	0	0
(12) TODD PELLETT DIRECTOR	1 00 2 00	X						0	0	0
(13) TOM CLARK DIRECTOR	1 00	X						0	0	0
(14) TOM VAN BUREN DIRECTOR	1 00 2 00	X						0	0	0
(15) WALTER WEHOF DIRECTOR	1 00	X						0	0	0
(16) WILLIAM PLATZ DIRECTOR	1 00	X						0	0	0
(17) RICHARD ROLDAN PRESIDENT & CEO	40 00			X				341,776	0	57,428
(18) PHILLIP A SQUAIR SENIOR VP PUBLIC & GOV AFFAIRS	40 00			X				187,795	0	50,847
(19) BRIAN DUNLAP VP FINANCE & ADMINISTRATION & CFO	40 00			X				166,845	0	21,844
(20) JEFFREY PETRASH VP & GENERAL COUNSEL	40 00			X				167,692	0	18,522
(21) MICHAEL A CALDARERA VP REGULATORY & TECHNICAL SERVICES	40 00					X		136,406	0	39,982
(22) BRUCE J SWIECICKI SENIOR TECHNICAL ADVISOR	40 00					X		121,179	0	44,526

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SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

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

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

Name of the organization	Employer identification number
NATIONAL PROPANE GAS ASSOCIATION	36-2087363

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

2 Political expenditures ▶ $

3 Volunteer hours

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

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

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

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

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

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

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2011	**(b)** 2012	**(c)** 2013	**(d)** 2014	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 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			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e 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	3,491,031
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	968,080
b	Carryover from last year	2b	-968,080
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	906,630
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	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	-906,630

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 IV Supplemental Information *(continued)*

Return Reference	Explanation

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

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Name of the organization
NATIONAL PROPANE GAS ASSOCIATION

Employer identification number
36-2087363

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

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

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ______

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included in Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included in Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

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

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,281,326	2,244,069	2,223,600	2,037,927	1,805,401
b Contributions	190,845	37,257	20,469	185,673	232,526
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	2,472,171	2,281,326	2,244,069	2,223,600	2,037,927

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 ▶ 100 000 %

c Temporarily restricted endowment ▶

The percentages in 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
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)	Yes	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	Yes	

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' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		310,532	163,607	146,925
d Equipment				
e Other		471,289	374,004	97,285
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				244,210

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to 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		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to 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
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

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

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

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

1 (a) Description of liability	(b) Book value
Federal income taxes	
DEFERRED RENT	288,655
DEFERRED COMPENSATION	272,735
CAPITAL LEASE OBLIGATION	20,352
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	581,742

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 ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	7,895,892
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	197,915		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	420,102		
e	Add lines **2a** through **2d**			2e	618,017
3	Subtract line **2e** from line **1**			3	7,277,875
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	7,277,875

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	6,920,250
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	137,680		
e	Add lines **2a** through **2d**			2e	137,680
3	Subtract line **2e** from line **1**			3	6,782,570
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	6,782,570

Part XIII Supplemental Information

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

Return Reference	Explanation
PART V, LINE 4	MEMORIAL ENDOWMENT THE MEMORIAL ENDOWMENT WAS ESTABLISHED TO PERIODICALLY RECOGNIZE A MEMBER OF NPGA WHO HAS MADE A SIGNIFICANT CONTRIBUTION IN THE AREA OF PUBLIC AFFAIRS THAT BENEFITS THE PROPANE GAS INDUSTRY AN AWARD IS PRESENTED IN THE NAME OF WILLIAM C HILL TO THE RECOGNIZED MEMBER A CONTRIBUTION IS MADE TO A SCIENTIFIC RESEARCH OR EDUCATIONAL INSTITUTION DESIGNATED BY THE AWARD WINNER SCHOLARSHIP ENDOWMENT THE SCHOLARSHIP ENDOWMENT WAS ESTABLISHED TO PROMOTE FUNDING OF ENDOWMENTS, THE INCOME FROM WHICH WOULD BE USED TO GRANT SCHOLARSHIPS FOR HIGHER EDUCATION TO CHILDREN OF EMPLOYEES OF COMPANIES ENGAGED IN A PROPANE OR RELATED BUSINESS THAT ARE MEMBERS OF THE NPGA AND MEETING MANAGEMENT AND GENERAL EXPENSES ON BEHALF OF THE FOUNDATION
PART X, LINE 2	NPGA FOLLOWS THE ACCOUNTING STANDARD ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, WHICH ADDRESSES THE DETERMINATION OF WHETHER TAX BENEFITS CLAIMED OR EXPECTED TO BE CLAIMED ON A TAX RETURN SHOULD BE RECORDED IN THE FINANCIAL STATEMENTS UNDER THIS GUIDANCE, NPGA MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE-LIKELY-THAN-NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION BY TAXING AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION THE TAX BENEFITS RECOGNIZED IN THE FINANCIAL STATEMENTS FROM SUCH A POSITION ARE MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT THE GUIDANCE ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES ALSO ADDRESSES DE-RECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES ON INCOME TAXES AND ACCOUNTING IN INTERIM PERIODS MANAGEMENT EVALUATED NPGA'S TAX POSITIONS AND CONCLUDED THAT NPGA HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE GENERALLY, NPGA IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY THE U S FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE 2012
PART XI, LINE 2D - OTHER ADJUSTMENTS	NPG FOUNDATION REVENUE INCLUDED IN CONSOLIDATING STATEMENTS 451,102 ELIMINATIONS IN CONSOLIDATING STATEMENTS -31,000
PART XII, LINE 2D - OTHER ADJUSTMENTS	NPG FOUNDATION EXPENSES INCLUDED IN CONSOLIDATING STATEMENTS 168,680 ELIMINATIONS IN CONSOLIDATING STATEMENTS -31,000

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
► Attach to Form 990.
► Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

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Open to Public Inspection

Name of the organization	Employer identification number
NATIONAL PROPANE GAS ASSOCIATION	36-2087363

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☑ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RICHARD ROLDAN, PRESIDENT & CEO	(i)	295,238	44,990	1,548	38,909	18,519	399,204	0
	(ii)	0	0	0	0	0	0	0
2 PHILLIP A SQUAIR, SENIOR VP PUBLIC & GOV AFFAIRS	(i)	166,971	20,000	824	23,472	27,375	238,642	0
	(ii)	0	0	0	0	0	0	0
3 BRIAN DUNLAP, VP FINANCE & ADMINISTRATION & CFO	(i)	150,138	16,000	707	13,503	8,341	188,689	0
	(ii)	0	0	0	0	0	0	0
4 JEFFREY PETRASH, VP & GENERAL COUNSEL	(i)	157,824	7,500	2,368	6,686	11,836	186,214	0
	(ii)	0	0	0	0	0	0	0
5 MICHAEL A CALDARERA, VP REGULATORY & TECHNICAL SERVICES	(i)	128,354	7,500	552	14,263	25,719	176,388	0
	(ii)	0	0	0	0	0	0	0
6 BRUCE J SWIECICKI, SENIOR TECHNICAL ADVISOR	(i)	115,168	5,000	1,011	20,688	23,838	165,705	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 4B	IN FEBRUARY 2012, NPGA CREATED A SECTION 457(F) DEFERRED COMPENSATION PLAN FOR ITS CHIEF EXECUTIVE OFFICER UNDER THE TERMS OF THE 457(F) PLAN, THE EMPLOYER MAKES DISCRETIONARY CONTRIBUTIONS TO THE PLAN AND WHILE IT IS UNFUNDED, NPGA HAS ELECTED TO FUND ALL CONTRIBUTIONS MADE TO DATE THE AMOUNTS CONTRIBUTED FOR RICHARD ROLDAN DURING THE YEAR WERE $4,409

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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 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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Name of the organization
NATIONAL PROPANE GAS ASSOCIATION

Employer identification number
36-2087363

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	NPGA IS AN INCORPORATED 501(C)(6) NON-PROFIT TRADE ASSOCIATION NPGA'S MEMBERSHIP IS COMPRISED OF ANY INDIVIDUAL, FIRM OR CORPORATION THAT IS ENGAGED IN THE LP-GAS INDUSTRY AFFILIATED LOCAL, STATE OR REGIONAL PROPANE ASSOCIATIONS CAN ALSO BE MEMBERS ACTIVE MEMBERS APPOINT AN ACCREDITED REPRESENTATIVE WHO IS AUTHORIZED TO CAST VOTES FOR SUCH ACTIVE MEMBER IN ASSOCIATION MATTERS DIRECTORS ON THE BOARD OF DIRECTORS ARE ELECTED BY THE ACCREDITED REPRESENTATIVE FROM EACH ACTIVE MEMBER PROPERTY RIGHTS AND INTEREST OF ACTIVE MEMBERS IN THE PROPERTY OF NPGA SHALL BE IN PROPORTION TO DUES PAID BY THEM RESPECTIVELY TO THE ASSOCIATION AND SHALL CEASE UPON THEIR EXPULSION OR WITHDRAWAL FROM THE ASSOCIATION

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	VARIOUS INDUSTRY SECTIONS MEMBERS ELECT MULTIPLE DIRECTORS TO THE BOARD OF DIRECTORS AS PRESCRIBED IN NPGA'S CONSTITUTION THE CHAIRMAN OF THE BOARD CAN APPOINT UP TO 25 DIRECTORS-AT-LARGE.

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	THE ANNUAL MEETING OF NPGA IS HELD FOR THE PURPOSE OF ELECTING OFFICERS, APPROVING THE ACTIVITIES OF THE STAFF, OFFICES AND COMMITTEES ON BEHALF OF THE ASSOCIATION DURING THE PAST YEAR AND TO RATIFY ANY AMENDMENTS TO NPGA'S CONSTITUTION PROPOSED BY THE EXECUTIVE COMMITTEE OR BY THE BOARD OF DIRECTORS DURING THE PAST YEAR

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	UPON RECEIVING A DRAFT COPY OF THE FORM 990 FROM THE TAX PREPARERS, THE CFO REVIEWS THE FORM 990 FOR ANY OMISSIONS OR NECESSARY UPDATES AS WELL AS TYING OUT THE FINANCIAL INFORMATION BACK TO THE AUDITED FINANCIAL STATEMENTS NEXT, NPGA'S AUDIT COMMITTEE, A STANDING COMMITTEE OF THE BOARD OF DIRECTORS, REVIEWS THE DRAFT COPY OF THE FORM 990 DURING A CONFERENCE CALL MEETING PRIOR TO THE ACTUAL FILING WITH THE IRS BEFORE FILING, THE BOARD OF DIRECTORS IS EMAILED A SECURED LINK TO THE FORM 990 THAT IS POSTED ON NPGA'S WEBSITE ALONG WITH A PASSWORD TO ACCESS THE FINAL FORM 990 AT THE NEXT BOARD OF DIRECTORS MEETING, THE AUDIT COMMITTEE WILL REPORT ON ITS REVIEW OF THE FORM 990

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	NPGA'S CONFLICT OF INTEREST POLICY IS INCLUDED IN THE FRONT SECTION OF THE EXECUTIVE COMMITTEE AND BOARD OF DIRECTOR PACKAGES ALONG WITH THE ANTITRUST POLICY AND THE WHISTLE-BLOWER POLICY THE CHAIRMAN MAKES A REMINDER OF THESE POLICIES TO THE BOARD OF DIRECTORS IN HIS OPENING REMARKS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE CEO'S COMPENSATION AS WELL AS OTHER OFFICER AND KEY EMPLOYEES' COMPENSATION IS REVIEWED ANNUALLY BY THE PERSONNEL SUBCOMMITTEE OF THE EXECUTIVE COMMITTEE. THE PERSONNEL SUBCOMMITTEE USES SALARY BENCHMARKS FROM PUBLICATIONS SUCH AS THE ASAE COMPENSATION GUIDE TO ASSESS THE APPROPRIATE LEVEL OF COMPENSATION FOR EACH OF THESE POSITIONS AND THE DECISIONS ARE DOCUMENTED

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	NPGA'S GOVERNING DOCUMENTS SUCH AS THE CONSTITUTION, AND RULES & PROCEDURES ARE PRINTED IN NPGA'S MEMBERSHIP DIRECTORY OTHER POLICIES SUCH AS THE CONFLICT OF INTEREST POLICY, THE ANTITRUST POLICY AND THE WHISTLE-BLOWER POLICY ARE INCLUDED IN THE FRONT SECTION OF THE EXECUTIVE COMMITTEE AND BOARD OF DIRECTOR PACKAGES ALL OF THE ABOVE REFERENCED GOVERNING DOCUMENTS AND POLICIES ARE AVAILABLE UPON REQUEST NPGA'S FINANCIAL STATEMENTS ARE PUBLISHED EACH YEAR IN NPGA'S ANNUAL REPORT WHICH IS POSTED ON NPGA'S WEBSITE FINANCIAL STATEMENT INFORMATION IS ALSO AVAILABLE THROUGH NPGA'S ANNUAL 990 RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX FORM FILINGS COPIES OF BOTH THE ANNUAL REPORT AND 990 RETURN TAX FILINGS ARE AVAILABLE UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN IRC SECTION 6104(D)

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE PROCESS FOR OVERSEEING THE AUDIT OF THE FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT THAT AUDITED THE FINANCIAL STATEMENTS HAS BEEN CONSISTENT WITH PRIOR YEARS

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

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.
▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

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Name of the organization
NATIONAL PROPANE GAS ASSOCIATION

Employer identification number
36-2087363

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) NATIONAL PROPANE GAS FOUNDATION 1899 L STREET NW SUITE 350 WASHINGTON, DC 20036 23-7122755	SCHOLARSHIP AWARDS	DC	501(C)(3)	LINE 11A, I	NATIONAL PROPANE GAS ASSOCIATION	Yes	
(2) NATIONAL PROPANE GAS ASSOCIATION POLITICAL ACTION COMMITTEE 1899 L STREET NW SUITE 350 WASHINGTON, DC 20036 36-3175428	POLITICAL ACTION COMMITTEE	DC	527		NATIONAL PROPANE GAS ASSOCIATION	Yes	

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No

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

			Yes	No
	Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1a**		No
b	Gift, grant, or capital contribution to related organization(s)	**1b**	Yes	
c	Gift, grant, or capital contribution from related organization(s)	**1c**		No
d	Loans or loan guarantees to or for related organization(s)	**1d**		No
e	Loans or loan guarantees by related organization(s)	**1e**		No
f	Dividends from related organization(s)	**1f**		No
g	Sale of assets to related organization(s)	**1g**		No
h	Purchase of assets from related organization(s)	**1h**		No
i	Exchange of assets with related organization(s)	**1i**		No
j	Lease of facilities, equipment, or other assets to related organization(s)	**1j**		No
k	Lease of facilities, equipment, or other assets from related organization(s)	**1k**		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	**1l**		No
m	Performance of services or membership or fundraising solicitations by related organization(s)	**1m**		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1n**	Yes	
o	Sharing of paid employees with related organization(s)	**1o**	Yes	
p	Reimbursement paid to related organization(s) for expenses	**1p**		No
q	Reimbursement paid by related organization(s) for expenses	**1q**	Yes	
r	Other transfer of cash or property to related organization(s)	**1r**		No
s	Other transfer of cash or property from related organization(s)	**1s**		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation