Department of the Treasury

Internal Revenue Service

### EXTENDED TO NOVEMBER 15, 2024 **Return of Organization Exempt From Income Tax**

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



B checked	ΑI	For th	e 2023 calendar year, or tax year beginning and	ending				
Image Link of LUXAL BIODEL RATIENCAD ASSOCT INC.       23-7250652         Deng business as       Number and street (iv P.0. box if mail is not delivered to street address)       Room/suite       E Telephone number         Attain of the street of the street address)       8414 GULFVIEW DRIVE       Room/suite       E Telephone number         Attain of the street or principal officer:FRANK J. KOCH       For subordinates?       Ves X No         Bornow Street or principal officer:FRANK J. KOCH       H(a) Is this a group return for subordinates?       Ves X No         I Tax exempt status:       X 501(c)(3)       501(c)()       (insert no.)       4947(a)(1) or       527         I Tax exempt status:       X 501(c)(3)       501(c)()       (insert no.)       4947(a)(1) or       527         I Tax exempt status:       X 501(c)(3)       501(c)()       (insert no.)       4947(a)(1) or       527         I Tax exempt status:       X 501(c)(3)       501(c)()       (insert no.)       4947(a)(1) or       527         I Tax exempt status:       X 501(c)(3)       501(c)()       (insert no.)       4947(a)(1) or       527         I Tax exempt status:       X Ison/a street inservations insion or most significant activities: NATIONAL MODEL RAILROAD       ASOCIATION, INC. WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS         I Briefly describe the organization discontinued its operations	Β	Check if applicab	C Name of organization D Employer identification number					
Instant       Number and street (or P.0. box if mail is not delivered to street address)       Room/suite       E Telephone number         A14 GULFVIEW DRIVE       Garos receipts 3       2,632,522.         City or town, state or province, country, and ZIP or foreign postal code       Garos receipts 3       2,632,522.         SODDY DAISY, TN 37379       H(a) is this a group return for subordinates inclued?       Yes No         I Tax exempt status:       Significant Address of principal officer/FRANK J. KOCH       H(b) is this a group return for subordinates inclued?       Yes No         J Website:       NMRA.ORG       H(b) are all subordinates inclued?       Yes No         HCG Group exemption number       K form of organization:       Trust       Association       Other       L Year of formation:       1947 M State of legal domicile: TN         Part II Summary       1       Briefly describe the organization's mission or most significant activities:       NATIONAL MODEL RAILROAD         ASSOCIATION, INC. WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS       2       Check this box       if the organization discontinue discoperations or disposed of more than 25% of its net assets.         Number of individuals employed in calendar year 2023 (Part V, line 1a)       4       10         4 Number of individuals employed in calendar year 2023 (Part V, line 2a)       5       4         6 Total number of volumeters (estimate if necessary)		Addre	NATIONAL MODEL RAILROAD ASSOC. INC.					
Image: Second State       8414 GULFVIEW DRIVE       423-892-2846         City or town, state or province, country, and ZIP or foreign postal code       Grees receipts \$2,632,522.         Mage: SonDY DAISY, TN 37379       F Name and address of principal officer, FRANK J. KOCH       H(a) is this a group return for subordinates included?         I access receipts & SonDY DAISY, TN 37379       F Name and address of principal officer, FRANK J. KOCH       H(b) Are all subordinates included?       Yes       No         I access receipts & SonDY DAISY, TN 37379       F Name and address of principal officer, FRANK J. KOCH       Yes       No         Part II       Summary       Yes       No       H(b) Are all subordinates included?       Yes       No         Heidly describe the organization's mission or most significant activities:       NATIONAL       MODEL       RAILROAD         ASSOCIATION, INC. WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS       2       Check this box       I the organization discontinue its operations or disposed of more than 25% of its net assets.         Number of voting members of the governing body (Part VI, line 1a)       I anumber of undividuals employed in calendar year 2023 (Part VI, line 2a)       5       I anumber of undividuals employed (Part VI, line 1a)       I a columeter (entry entry entry from from 990.7, Part I, line 11       To a columeter (entry entry entry from from 990.7, Fart I, line 11       I a contributions and grants (Part VIII, line 2g)       5       I a		Name	Doing business as		23-72506	52		
Summer       City or town, state or province, country, and ZIP or foreign postal code       G cross recepts is       2,632,522.         Memorine       F Name and address of principal officer. FRANK J. KOCH       H(a) Is this a group return       for subordinates?       Yes X No         I Tax-exempt status:       X 501(c)(3)       501(c) ()       (insert no.)       4947(a)(1) or       527       H(a) Is this a group return         Yebsite:       NMRA.ORG       H(b) Are all subordinates include?       Yes       No         Yebsite:       NMRA.ORG       K form of organization:       IX Corporation       Trust       Association       Other       L Year of formation:       1947/m State of legal domicile: TN         Part I       Summary       1       Briefly describe the organization is mission or most significant activities:       NATIONAL MODEL RAILROAD         ASSOCIATION, INC:       WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS       Check this box       if the organization discontinued its operations or disposed of more than 25% of its net assets.         3       Number of individuals employed in calendar year 2023 (Part VI, line 1a)       3       100         5       Total number of individuals employed in calendar year 2023 (Part VI, line 2a)       5       4         6       Total number of individuals employed in calendar year 2023 (Part VI, line 1a)       17, 72, 678.       17     <				Room/suite	E Telephone number			
atted       Chy or town, state or province, country, and ZIP or foreign postal code       G Orose receipts \$ 2,032,324.         Application       F Name and address of principal officer:FRANK J. KOCH       H(a) Is this a group return       for subordinates?       Yes       No         1 Tax-exempt status:       X 001(c)(3)       501(c)(1)       (insert no.)       4947(a)(1) or       527       H(b) Are all subordinates       Yes       No         1 Tax-exempt status:       X 001(c)(3)       501(c)(1)       (insert no.)       4947(a)(1) or       527       H(b) Are all subordinates       No       H(b) Are all subordinates       No       H(b) Are all subordinates       No       H(c) Are all subordinates       No       A Subordinates       No       H(c) Are all subordinates       No       A Subordinates       Asubordinates       No       A Subordinates       No <td< td=""><td></td><td>Final</td><td>/ 8414 GULFVIEW DRIVE</td><td></td><td>423-892-2</td><td></td></td<>		Final	/ 8414 GULFVIEW DRIVE		423-892-2			
Image: appendix percent of the second sec	_	ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	2,632,522.		
pending       SAME AS C ABOVE       H(b) Are all subordinates included? [\frac{\scales}{\scales}] in the exempt status; \frac{\scales}{\scales}] 501(c)() (insert no.) 4947(a)(1) or 527       H(b) Are all subordinates included? [\frac{\scales}{\scales}] in the subordinates included? [\scales] in the exemption number         K Form of organization; X[ Corporation ] Trust ] Association ] Other       L Year of formation: 1947] M State of legal domicile: TN         Part I       Summary       I Briefly describe the organization's mission or most significant activities: NATIONAL MODEL RAILROAD         ASSOCIATION, INC. WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS       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)       3 100         4 Number of independent voting members of the governing body (Part VI, line 1b)       4 100         5 Total number of volunteers (estimate if necessary)       6 00         7 a Total numelated business revenue from Form 990-T, Part I, line 11       Prior Year       Current Year         9 Program service revenue (Part VIII, line 1h)       1, 433 , 827 : 1, 525 , 601.       7, 630.       161, 837         9 Program service revenue (Part VIII, lines 3, 4, and 7d)       177 , 103 : 1466, 622.       13 Grants and similar amounts paid (Part IX, column (A), lines 13)       0.       0.       0.         9 Program service revenue (Part VIII, column (A), lines 13)       0.		returr	SODDI DAISI, IN 37379		H(a) Is this a group re			
SAME AS C ABOVE       H(b) Are all subcontantes includer(). [Ves No         I Tax-exempt status: X 501(c)(3) 501(c) (insert no.) 4947(a)(1) or 527       H(b) Are all subcontantes includer(). [Ves No       No         I website: NMRA.ORG       H(c) Group exemption number         K form of organization: X Corporation Trust Association Other       L Year of formation: 1947 M State of legal domicile: TN         Part I       Summary       I Briefly describe the organization's mission or most significant activities: NATIONAL MODEL RAILROAD         ASSOCIATION, INC. WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS       Check this box       if the organization discontinued its operations or disposed of more than 25% of its net assets.         3 Number of oriding members of the governing body (Part VI, line 1a)       3       10         4 Number of independent voting members of the governing body (Part VI, line 2a)       5       4         6 Total number of volunteers (estimate if necessary)       6       0         7a Total unrelated business revenue from Part VIII, column (C), line 12       7a       72,678.         b Net unrelated business taxable income from Form 900-T, Part I, line 11       1,439,827.       1,525,601.         9 Program service revenue (Part VIII, line 1a)       177,103.       146,622.       10         10 Investment income (Part VIII, line 2a)       0.       0.       0.       0.         12 Total evenue. add line		tion						
J Website:       NMRA.ORG       H(c) Group exemption number         K Form of organization:       X Corporation       Trust       Association       Other       L Year of formation:       1947       M State of legal domicile: TN         Part I       Summary       Association       Other       L Year of formation:       1947       M State of legal domicile: TN         Part I       Summary       Association       Other       L Year of formation:       1947       M State of legal domicile: TN         Part I       Summary       Association       Interfly describe the organization's mission or most significant activities:       NATIONAL       MODEL       RALLROAD         Association       If the organization discontinued its operations or disposed of more than 25% of its net assets.       3       100         4       Number of individuals employed in calendar year 2023 (Part V, line 1a)       4       100         5       44       10       5       44         6       Total number of individuals employed in calendar year 2023 (Part V, line 2a)       5       46         6       Total numelated business revenue from Part VIII, column (C), line 12       7a       72,6778       7b       0       0         9       Program service revenue (Part VIII, line 1b)       1,439,827.1,525,601.       1,525,601.			SAME AS C ABOVE		-			
K Form of organization:       X       Corporation       Trust       Association       Other       L Year of formation:       1947       M State of legal domicile:       TM         Part I       Summary       I Briefly describe the organization's mission or most significant activities:       NATIONAL       MODEL       RAILROAD         ASSOCIATION,       INC.       WAS       FOUNDED IN       WISCONSIN       IN 1935.       ITS       PURPOSE       IS         2       Check this box       if the organization discontinued its operations or disposed of more than 25% of its net assets.       Number of voting members of the governing body (Part VI, line 1a)       3       100         4       Number of voting members of the governing body (Part VI, line 1a)       3       100       4       100         5       Total number of individuals employed in calendar year 2023 (Part V, line 2a)       5       4       100         6       Total number of volunteers (estimate if necessary)       7a       Total unrelated business revenue from Form 990-T, Part I, line 11       Prior Year       Current Year         9       Program service revenue (Part VIII, column (A), lines 3, 4, and 7d)       17.7.103.       1445, 622.       166.         10       Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57.630.       161.837.       12.7.630.				or 🛄 527	-			
Part I       Summary         1       Briefly describe the organization's mission or most significant activities: NATIONAL MODEL RAILROAD ASSOCIATION, INC. WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS         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       100         4       Number of independent voting members of the governing body (Part VI, line 1a)       4       100         5       Total number of individuals employed in calendar year 2023 (Part V, line 2a)       5       4         6       Total number of volunteers (estimate if necessary)       6       0         7       Total number of volunteers (estimate if necessary)       6       0         7       Total number of volunteers (estimate if necessary)       6       0         7       Total number of volunteers (estimate if necessary)       1       7       0         8       Contributions and grants (Part VIII, column (C), line 12       7       7       1       5       6       0         9       Program service revenue (Part VIII, column (A), lines 3, 4, and 7d)       1       1       7       5       6       6       2       166       2       166       2       166								
Briefly describe the organization's mission or most significant activities: NATIONAL MODEL RAILROAD         ASSOCIATION, INC. WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS         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         4 Number of individuals employed in calendar year 2023 (Part V, line 2a)       5         5 Total number of volunteers (estimate if necessary)       6         7a Total unrelated business revenue from Part VIII, column (C), line 12       7a         b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b         9 Program service revenue (Part VIII, line 2g)       1, 439, 827. 1, 525, 601.         10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)       177, 103. 1466, 622.         11 Other revenue (Part VIII, column (A), lines 3, 4, and 7d)       177, 103. 1466, 622.         12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       2, 132, 1114. 2, 486, 226.         13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       0.         14 Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.       0.         15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)       0.       0.       0.       0.       0.			-	<b>L</b> Year	of formation: 194/M	State of legal domicile: TN		
ASSOCIATION, INC. WAS FOUNDED IN WISCONSIN IN 1935. ITS PURPOSE IS         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         4 Number of individuals employed in calendar year 2023 (Part V, line 2a)       5         5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)       6         6 Total number of volunteers (estimate if necessary)       6         7 a Total unrelated business revenue from Part VIII, column (C), line 12       7a         b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b         9 Program service revenue (Part VIII, line 1h)       1, 439, 827.         9 Program service revenue (Part VIII, column (A), lines 3, 4, and 7d)       177, 103.         10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)       177, 103.         11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57, 630.         12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lines 5.10)       0.         14 Benefits paid to or for members (Part IX, column (A), lines 1.3)       0.         15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5.10)       275, 185.       293, 906.         16 Professional fundraising expenses (Part IX, column (A), line 25)       207, 158.	Pa	-						
4       Audhber of independent voting finelinbers of the governing body (rar Vi, line 10)       4       10         5       Total number of individuals employed in calendar year 2023 (Part V, line 2a)       5       4         6       Total number of volunteers (estimate if necessary)       7a       7a       72,678.         7 a Total unrelated business revenue from Part VIII, column (C), line 12       7a       72,678.       7b       0         9       Program service revenue (Part VIII, line 1h)       9       1,439,827.       1,525,601.         9       Program service revenue (Part VIII, column (A), lines 3, 4, and 7d)       177,103.       146,622.         10       Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57,630.       161,837.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lines 1-3)       0.       0.         14       Benefits paid to or for members (Part IX, column (A), lines 1-3)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 25)       207,158.       1,155,289.       1,542,675.         16       Proter spenses (Part IX, column (A), line 25)       207,158.       1,430,474.       1,836,581.         17       Other expenses Add lines 13-17 (must equal Part IX, column (A), line 25)       1,	e	1	Briefly describe the organization's mission or most significant activities: NATL	UNAL M		AD ADOGE TO		
4       Audhber of independent voting finelinbers of the governing body (rar Vi, line 10)       4       10         5       Total number of individuals employed in calendar year 2023 (Part V, line 2a)       5       4         6       Total number of volunteers (estimate if necessary)       7a       7a       72,678.         7 a Total unrelated business revenue from Part VIII, column (C), line 12       7a       72,678.       7b       0         9       Program service revenue (Part VIII, line 1h)       9       1,439,827.       1,525,601.         9       Program service revenue (Part VIII, column (A), lines 3, 4, and 7d)       177,103.       146,622.         10       Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57,630.       161,837.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lines 1-3)       0.       0.         14       Benefits paid to or for members (Part IX, column (A), lines 1-3)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 25)       207,158.       1,155,289.       1,542,675.         16       Proter spenses (Part IX, column (A), line 25)       207,158.       1,430,474.       1,836,581.         17       Other expenses Add lines 13-17 (must equal Part IX, column (A), line 25)       1,	nan							
4       Audhber of independent voting finelinbers of the governing body (rar Vi, line 10)       4       10         5       Total number of individuals employed in calendar year 2023 (Part V, line 2a)       5       4         6       Total number of volunteers (estimate if necessary)       7a       7a       72,678.         7 a Total unrelated business revenue from Part VIII, column (C), line 12       7a       72,678.       7b       0         9       Program service revenue (Part VIII, line 1h)       9       1,439,827.       1,525,601.         9       Program service revenue (Part VIII, column (A), lines 3, 4, and 7d)       177,103.       146,622.         10       Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57,630.       161,837.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lines 1-3)       0.       0.         14       Benefits paid to or for members (Part IX, column (A), lines 1-3)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 25)       207,158.       1,155,289.       1,542,675.         16       Proter spenses (Part IX, column (A), line 25)       207,158.       1,430,474.       1,836,581.         17       Other expenses Add lines 13-17 (must equal Part IX, column (A), line 25)       1,	veri							
5       Total number of individuals employed in calendar year 2023 (Part V, line 2a)       5       4         6       Total number of volunteers (estimate if necessary)       6       00         7 a Total unrelated business revenue from Part VIII, column (C), line 12       7a       72,678.         b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         9       Prior Year       Current Year         10       Investment income (Part VIII, column (A), lines 3, 4, and 7d)       177, 103.       146, 622.         11       Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57, 630.       161, 837.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lines 1-3)       0.       0.         13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       0.       0.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 25)       207, 158.       1, 155, 289.       1, 542, 675.         16       Professional fundraising expenses (Part IX, column (A), line 25)       207, 158.       1, 430, 474.       1, 836, 581.         17       Other expenses (Part IX, column (A), line 25)	ĝ							
b         Net unrelated business taxable income from Form 990-T, Part I, line 11         7b         0.           8         Contributions and grants (Part VIII, line 1h)         9         9         9         9         9         9         9         9         9         9         1,439,827.         1,525,601.         457,554.         652,166.           10         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         177,103.         146,622.         161,837.           12         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lines 1.3)         0.         0.         0.           14         Benefits paid to or for members (Part IX, column (A), line 1.3)         0.         0.         0.         0.           15         Salaries, other compensation, employee benefits (Part IX, column (A), line 5.10)         275,185.         293,906.         0.	80 00							
b         Net unrelated business taxable income from Form 990-T, Part I, line 11         7b         0.           8         Contributions and grants (Part VIII, line 1h)         9         9         9         9         9         9         9         9         9         9         1,439,827.         1,525,601.         457,554.         652,166.           10         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         177,103.         146,622.         161,837.           12         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lines 1.3)         0.         0.         0.           14         Benefits paid to or for members (Part IX, column (A), line 1.3)         0.         0.         0.         0.           15         Salaries, other compensation, employee benefits (Part IX, column (A), line 5.10)         275,185.         293,906.         0.	itie							
b         Net unrelated business taxable income from Form 990-T, Part I, line 11         7b         0.           8         Contributions and grants (Part VIII, line 1h)         9         9         9         9         9         9         9         9         9         9         1,439,827.         1,525,601.         457,554.         652,166.           10         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         177,103.         146,622.         161,837.           12         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lines 1.3)         0.         0.         0.           14         Benefits paid to or for members (Part IX, column (A), line 1.3)         0.         0.         0.         0.           15         Salaries, other compensation, employee benefits (Part IX, column (A), line 5.10)         275,185.         293,906.         0.	ž	-						
Prior Year         Current Year           8         Contributions and grants (Part VIII, line 1h)         1,439,827.1,525,601.           9         Program service revenue (Part VIII, column (A), lines 2g)         457,554.652,166.           10         Investment income (Part VIII, column (A), lines 3, 4, and 7d)         177,103.146,622.           11         Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         57,630.161,837.           12         Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 1.3)         0.00.           13         Grants and similar amounts paid (Part IX, column (A), lines 1.3)         0.00.           14         Benefits paid to or for members (Part IX, column (A), line 4)         0.00.           15         Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         275,185.293,906.           16a         Professional fundraising fees (Part IX, column (D), line 25)         207,158.           17         Other expenses (Part IX, column (D), line 25)         1,155,289.1,542,675.           18         Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         1,430,474.1,836,581.           19         Revenue less expenses. Subtract line 18 from line 12         701,640.649.645.	¥							
9       Program service revenue (Part VIII, line 2g)       457,554.       652,166.         10       Investment income (Part VIII, column (A), lines 3, 4, and 7d)       177,103.       146,622.         11       Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57,630.       161,837.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       2,132,114.       2,486,226.         13       Grants and similar amounts paid (Part IX, column (A), lines 1.3)       0.       0.       0.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 5.10)       275,185.       293,906.         16a       Professional fundraising fees (Part IX, column (A), line 25)       207,158.       1,155,289.       1,542,675.         17       Other expenses (Part IX, column (A), line 21aIt, column (A), line 25)       207,158.       1,430,474.       1,836,581.         19       Revenue less expenses. Subtract line 18 from line 12       701,640.       649,645.				<u> </u>				
9       Program service revenue (Part VIII, line 2g)       457,554.       652,166.         10       Investment income (Part VIII, column (A), lines 3, 4, and 7d)       177,103.       146,622.         11       Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57,630.       161,837.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       2,132,114.       2,486,226.         13       Grants and similar amounts paid (Part IX, column (A), lines 1.3)       0.       0.       0.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 5.10)       275,185.       293,906.         16a       Professional fundraising fees (Part IX, column (A), line 25)       207,158.       1,155,289.       1,542,675.         17       Other expenses (Part IX, column (A), line 21aIt, column (A), line 25)       207,158.       1,430,474.       1,836,581.         19       Revenue less expenses. Subtract line 18 from line 12       701,640.       649,645.	Ø	8	Contributions and grants (Part VIII, line 1h)		1,439,827.	1,525,601.		
11       Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57, 630.       161, 837.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       2, 132, 114.       2, 486, 226.         13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       0.       0.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)       275, 185.       293, 906.         16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.       0.       0.         b       Total fundraising expenses (Part IX, column (D), line 25)       207, 158.       1, 155, 289.       1, 542, 675.         17       Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       1, 430, 474.       1, 836, 581.         19       Revenue less expenses. Subtract line 18 from line 12       701, 640.       649, 645.	nu					652,166.		
11       Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       57, 630.       161, 837.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       2, 132, 114.       2, 486, 226.         13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       0.       0.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)       275, 185.       293, 906.         16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.       0.       0.         b       Total fundraising expenses (Part IX, column (D), line 25)       207, 158.       1, 155, 289.       1, 542, 675.         17       Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       1, 430, 474.       1, 836, 581.         19       Revenue less expenses. Subtract line 18 from line 12       701, 640.       649, 645.	eve	10			177,103.	146,622.		
12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       2,132,114.       2,486,226.         13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       0.       0.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 5-10)       275,185.       293,906.         16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.       0.       0.         b       Total fundraising expenses (Part IX, column (D), line 25)       207,158.       1,155,289.       1,542,675.         17       Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       1,430,474.       1,836,581.         19       Revenue less expenses. Subtract line 18 from line 12       701,640.       649,645.	£	11				161,837.		
10       Contract and contract amounts plate (i at rol), column (r), integration (i),		12			2,132,114.	2,486,226.		
11       Deficits paid to on formembers (rartix, column (x), me 4)         15       Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)         16a       Professional fundraising fees (Part IX, column (A), line 11e)         b       Total fundraising expenses (Part IX, column (D), line 25)         17       Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         19       Revenue less expenses. Subtract line 18 from line 12		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.		
16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.00.0         b       Total fundraising expenses (Part IX, column (D), line 25)       207,158.         17       Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)       1,155,289.1,542,675.         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       1,430,474.1,836,581.         19       Revenue less expenses. Subtract line 18 from line 12       701,640.649,645.		14	Benefits paid to or for members (Part IX, column (A), line 4)		•••	• •		
17 Other expenses (Part IX, column (A), lines 11a-11d, 117-24e)       1,153,263       1,542,075         18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       1,430,474       1,836,581         19 Revenue less expenses. Subtract line 18 from line 12       701,640       649,645	ŝ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		275,185.	293,906.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 117-24e)       1,153,265:1,342,075         18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       1,430,474.1,836,581         19 Revenue less expenses. Subtract line 18 from line 12       701,640.649,645	, nse	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 117-24e)       1,153,263       1,542,075         18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       1,430,474       1,836,581         19 Revenue less expenses. Subtract line 18 from line 12       701,640       649,645	ъре	b		58.				
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 701, 640. 649, 645.	ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)					
19       Revenue less expenses. Subtract line 18 from line 12       701,640.       649,645.         10       Beginning of Current Year       End of Year         20       Total assets (Part X, line 16)       7,167,623.       8,554,798.         21       Total liabilities (Part X, line 26)       604,587.       650,476.         22       Net assets or fund balances. Subtract line 21 from line 20       6,563,036.       7,904,322.		18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)			1,836,581.		
Beginning of Current Year         End of Year           20         Total assets (Part X, line 16)         7,167,623.         8,554,798.           21         Total liabilities (Part X, line 26)         604,587.         650,476.           22         Net assets or fund balances. Subtract line 21 from line 20         6,563,036.         7,904,322.		19	Revenue less expenses. Subtract line 18 from line 12					
20       Total assets (Part X, line 16)       7,167,623.       8,554,798.         21       Total liabilities (Part X, line 26)       604,587.       650,476.         22       Net assets or fund balances. Subtract line 21 from line 20       6,563,036.       7,904,322.	s or			Be				
21       Total liabilities (Part X, line 26)       604,587.       650,476.         22       Net assets or fund balances. Subtract line 21 from line 20       6,563,036.       7,904,322.	set	20	Total assets (Part X, line 16)					
Ž코 Net assets or fund balances. Subtract line 21 from line 20 6 , 563 , 036 - 7 , 904 , 322 -	t As	21	Total liabilities (Part X, line 26)		-			
Dart II Signatura Block	I Pur	22			6,563,036.	7,904,322.		

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	Signature of officer		Da	te			
-	FRANK J. KOCH, TREASURER/	CFO					
	Type or print name and title						
	Print/Type preparer's name	Preparer's signature	Date	Check PTIN			
Paid	DEAN KRECH			if self-employed P00639050			
Preparer		MURCHISON, P.C.	Fir	m'sEIN 62-1046406			
Use Only	Firm's address 2215 OLAN MILLS D	RIVE					
	CHATTANOOGA, TN 37421 Phone no. (423)756-0052						
May the I	Aay the IRS discuss this return with the preparer shown above? See instructions 🛛 🚺 Yes 🛄 No						
LHA For	Paperwork Reduction Act Notice, see the separation	rate instructions. 332001 12-21-23		Form <b>990</b> (2023)			

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form	990 (2023) NATIONAL MODEL RAILROAD ASSOC. INC. 23-7250652 Page	2
Pa	rt III Statement of Program Service Accomplishments	_
	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission:	
	NATIONAL MODEL RAILROAD ASSOCIATION, INC. WAS FOUNDED IN WISCONSIN IN	
	1935. ITS PURPOSE IS TO ESTABLISH AND MAINTAIN STANDARDS, PUBLISH A	_
	MONTHLY BULLETIN, AND TO INFORM AND SERVE ITS MEMBERSHIP.	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	o
	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?	D
	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		)
	NATIONAL MODEL RAILROAD ASSOCIATION ESTABLISHES AND MAINTAINS HOBBY	-
	STANDARDS, OPERATION OF RESEARCH FACILITIES, AND COMMUNICATIONS THROUGH	(
	PUBLICATIONS AND CONVENTIONS.	
		_
		_
4b	(Code:) (Expenses \$ including grants of \$ ) (Revenue \$	)
		•
		_
		_
		_
		_
		_
		_
4c	(Code: ) (Expenses \$ including grants of \$ ) (Revenue \$	)
		• ′
		_
		_
		_
4d	Other program services (Describe on Schedule O.)	
Ŧu	(Expenses \$ including grants of \$ ) (Revenue \$ )	
40	Total program service expenses 1,430,504.	
-+-		

Earm	000	(2022)
⊢orm	990	(2023)

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			v
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
_	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	х	
h	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	114		
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000	4.41-		x
15	or more? If "Yes," complete Schedule F, Parts I and IV	14b		
15	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? <i>If</i> "Yes," <i>complete Schedule H</i>	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x
	domosto government en at in, oolunin (-), inte i : n 100, oomplete oonedale i, i alte i and n	<b>1</b>	1	

Form 990 (2	2023)	NATIONAL	MODEL	RAI
Part IV	Checklist (	of Required Schee	dules (cont	inued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		<u> </u>
	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			x
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		<u> </u>
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete	051		x
00	Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	26		x
27	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	20		<u> </u>
21	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,	21		
20	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
u	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?/f			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
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		X
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		X
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
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		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			37
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		v	
Par	Note: All Form 990 filers are required to complete Schedule O           t V         Statements Regarding Other IRS Filings and Tax Compliance	38	X	<u> </u>
rai				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		
4-	Enter the number reported in box 2 of Earm 1006. Enter 0, if not applicable $ \mathbf{d}_{\mathbf{r}}  = 0$		Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable1a9Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable1b0			
b C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
U	(gambling) winnings to prize winners?	1c	х	
	(32			<u>ــــــــــــــــــــــــــــــــــــ</u>

Form 990	(2023)	NATIONAL	MODEL	RAILROAD	ASSOC.	INC.
Part V	Statements	Regarding Oth	er IRS Fili	ngs and Tax (	Compliance	(continued)

					Yes	No	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,						
	filed for the calendar year ending with or within the year covered by this return	2a	4				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ms?		2b	Х		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a	Х		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O						
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other	autho	rity over, a				
	financial account in a foreign country (such as a bank account, securities account, or other financial	accou	int)?	4a		Х	
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 A	ccou	nts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		Х	
	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						
	any contributions that were not tax deductible as charitable contributions?			6a		X	
b	If "Yes," did the organization include with every solicitation an express statement that such contribut						
_	were not tax deductible?			6b			
7	Organizations that may receive deductible contributions under section 170(c).			_		х	
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser			7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b			
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w		•	7.		х	
h	to file Form 8282?	7d		7c		<u></u>	
d	If "Yes," indicate the number of Forms 8282 filed during the year			7e		Х	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr			7e 7f		X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?						
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?						
9	Sponsoring organizations maintaining donor advised funds.						
а				9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?						
10	Section 501(c)(7) organizations. Enter:						
а	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:						
	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					
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		?	12a			
	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.			10-			
а	Is the organization licensed to issue qualified health plans in more than one state?			13a			
h	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the						
b	organization is licensed to issue qualified health plans	13b	1				
c	Enter the amount of reserves on hand	130 13c					
			1	14a		Х	
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune		1 or				
-	excess parachute payment(s) during the year?			15		х	
	If "Yes," see the instructions and file Form 4720, Schedule N.						
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	it inco	ome?	16		Х	
	If "Yes," complete Form 4720, Schedule O.						
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivitie	s				
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17			
	If "Yes," complete Form 6069.						

#### NATIONAL MODEL RAILROAD ASSOC. INC.

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

	Check if Schedule O contains a response or note to any line in this Part VI					X
Sec	tion A. Governing Body and Management					
		ī			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10	)		
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10	)		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	p with	any other			
	officer, director, trustee, or key employee?			2		X
3	Did the organization delegate control over management duties customarily performed by or under th	e direc	t supervision			
	of officers, directors, trustees, or key employees to a management company or other person?			3		X
4	Did the organization make any significant changes to its governing documents since the prior Form S			4		X
5	Did the organization become aware during the year of a significant diversion of the organization's as	sets?		5	37	X
6	Did the organization have members or stockholders?			6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap	opoint	one or		v	
	more members of the governing body?			7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, s				x	
0	persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year			7b	A	
8			•	00	x	
a b	The governing body? Each committee with authority to act on behalf of the governing body?			8a 8b	X	<u> </u>
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea			00		
3	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re					
					Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10a	X	
	If "Yes," did the organization have written policies and procedures governing the activities of such ch					
	and branches to ensure their operations are consistent with the organization's exempt purposes?			10b	Х	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing bod	y befo	re filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	X	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	'es," de	escribe			
	on Schedule O how this was done			12c	X	
13	Did the organization have a written whistleblower policy?			13	X	
14	Did the organization have a written document retention and destruction policy?			14	X	
15	Did the process for determining compensation of the following persons include a review and approva	•	laependent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			150	x	
	The organization's CEO, Executive Director, or top management official			15a 15b		x
5	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			155		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arranger	ment w	vith a			
	taxable entity during the year?			16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate					
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	nizatio	n's			
	exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed $\{ m TN}$					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, a	nd 990	)-T (section 501(c)(	3)s only	) availa	able
	for public inspection. Indicate how you made these available. Check all that apply.	-				
40	X Own website Another's website J Upon request Other (explain					
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	onflict	ot interest policy, a	nd final	ncial	
20	statements available to the public during the tax year.	oko or	d rooordo			
20	State the name, address, and telephone number of the person who possesses the organization's bo JENNY HENDRICKS - $423-892-2846$	oks ar	iu recorus			
	8414 GULFVIEW DRIVE, SODDY DAISY, TN 37379					

Part VII	Co	mpensation of Officers, Directors, Trustees, Key Employees, Highest Compensated
	Em	ployees, and Independent Contractors

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

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

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

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

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee)

who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

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

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

(A)	(B)	(C) Position		(D)	(E)	<b>(F)</b> Estimated				
Name and title	Average hours per week	box offic	Position (do not check more than one box, unless person is both an officer and a director/trustee)		Reportable compensation from	Reportable compensation from related	amount of other			
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) GORDON ROBINSON PRESIDENT	5.00			x				0.	0.	0.
(2) JOHN DOEHRING	2.00									
DIRECTOR		x						0.	0.	0.
(3) BILL HUTTON	2.00									
ADVISORY COUNCIL		x						0.	0.	0.
(4) RICK COBLE	3.00									
VICE PRESIDENT				Х				0.	0.	0.
(5) FRANK J. KOCH	10.00									_
CFO				X				0.	0.	0.
(6) CHRIS PALERMO	2.00									
DIRECTOR	2 00	X						0.	0.	0.
(7) MIKE ARNOLD	2.00	x						0.	0.	0
DIRECTOR (8) JOHN BATE	2.00	<u> </u>						0.	0.	0.
(8) JOHN BATE DIRECTOR	2.00	x						0.	0.	0.
(9) MIKE MACKEY	2.00							0.	0.	0.
DIRECTOR	2.00	x						0.	0.	0.
(10) MARTYN JENKINS	2.00									
DIRECTOR		x						0.	0.	0.
(11) ROBERT WEINHEIMER	2.00									
DIRECTOR		x						0.	0.	0.
(12) FRED SOWARD	2.00									
DIRECTOR		Х						0.	0.	0.
(13) MIKE CUMMINGS	3.00									_
SECRETARY				Х				0.	0.	0.
(14) BRAD ANDERSON	2.00								0	0
DIRECTOR		X					-	0.	0.	0.

	990 (2023) NATIONAL	MODEL R	<u>AT</u>	LRO	JAI	DA	SS	OC. INC.	23-7250	)652 Page <b>8</b>
Par	t VII Section A. Officers, Directors, Trus	tees, Key Emp	oloye	es, a	and	Highe	est C	Compensated Employe	es (continued)	
	(A) Name and title	(B) (C) Average hours per week (do not check more that box, unless person is bo officer and a director/tru				<b>ON</b> ore than on is bo	th an	from	(E) Reportable compensation from related	(F) Estimated amount of other
		(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Umicer	key employee Highest compensated em nlovee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
			_		_		-			
			_		+		╞			
			_		_		_			
			_		+		$\vdash$			
			+		+	_	┢			
					+		┢			
					╈		╞			
1b	Subtotal Total from continuation sheets to Part VI	L Section A			<b>I</b>		<u> </u>	0.	0.	
	Total (add lines 1b and 1c)							0.	0.	
	Total number of individuals (including but n compensation from the organization							eceived more than \$100	),000 of reportable	0
3	Did the organization list any <b>former</b> officer, line 1a? <i>If</i> "Yes," <i>complete Schedule J for</i> s				• •	•	-		•	Yes No 3 X
4	For any individual listed on line 1a, is the su and related organizations greater than \$150	um of reportabl	e cor	mper	nsati	ion an	d ot	her compensation from		4 X
	Did any person listed on line 1a receive or a rendered to the organization? <i>If</i> "Yes," <i>com</i>	-				-		-		5 X
	tion B. Independent Contractors								• • • • • • •	
	Complete this table for your five highest co the organization. Report compensation for	-	-					n the organization's tax		
	(A) Name and business	address	NO	NE				(B) Description of s	services	(C) Compensation
2	Total number of independent contractors (i \$100,000 of compensation from the organi		ot lim	nited	to th	hose I 0	istec	d above) who received n	nore than	

Pa	rt VII						
		Check if Schedule O contains a response	or note to any lin	e in this Part VIII			
				<b>(A)</b> Total revenue	( <b>B</b> ) Related or exempt function revenue	Unrelated	Revenue excluded
Contributions, Gifts, Grants and Other Similar Amounts	b c d e	Federated campaigns1aMembership dues1bFundraising events1cRelated organizations1dGovernment grants (contributions)1eAll other contributions, gifts, grants, and similar amounts not included above1fNoncash contributions included in lines 1a-1f1g \$Total. Add lines 1a-1f1	552,856. 972,745.	1,525,601.			
Program Service Revenue	2 a b c d e	MAGAZINE TRAIN SHOW AND CONVENT	Business Code 541800 713990	365,902. 286,264.	294,452. 286,264.	71,450.	
	g	Total. Add lines 2a-2f		652,166.			
	3 4 5	Investment income (including dividends, inter- other similar amounts) Income from investment of tax-exempt bond p Royalties	proceeds	215,768.			215,768
	6a b c	Gross rents(i) RealGross rental expenses6bRental income or (loss)6c	(ii) Personal				
	7 a	Net rental income or (loss)         Gross amount from sales of assets other than inventory         Ta         55,888.         Less: cost or other basis	(ii) Other				
Revenue	c d	and sales expenses         7b         125,034.           Gain or (loss)         7c         -69,146.           Net gain or (loss)	,	-69,146.			-69,146
Other	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8a					
	b	Less: direct expenses 8b					
		Net income or (loss) from fundraising events Gross income from gaming activities. See					
		Part IV, line 19     9a       Less: direct expenses     9b					
	10 a	Net income or (loss) from gaming activities         Gross sales of inventory, less returns         and allowances         Less: cost of goods sold	47,896. 21,262.				
		Net income or (loss) from sales of inventory		26,634.		1,228.	25,406
∋ous		NT GOLL ANDOLG THOONE	Business Code 513190	135,203.			135,203
Miscellaneous Revenue	b c						
Visc		All other revenue					
-		Total. Add lines 11a-11d		135,203.			
	12	Total revenue. See instructions		2,486,226.	580,716.	1 72,678.	307,231

NATIONAL MODEL RAILROAD ASSOC. INC.

Form 990 (2023)

23 - 7250652

Page 9

Part IX Statement of Functional Expenses

NATIONAL MODEL RAILROAD ASSOC. INC.

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 respons not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	(C) Management and general expenses	<b>(D)</b> Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
3	individuals. See Part IV, line 22 Grants and other assistance to foreign				
3	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				
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	252,161.	151,297.	63,040.	37,824
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	13,080.	7,848.	3,270.	1,962
9	Other employee benefits	8,826.	5,296.	2,206.	1,324
10	Payroll taxes	19,839.	11,903.	4,960.	2,976
11	Fees for services (nonemployees):				
а	E				
b		70 775	17 965	10 044	11 066
c	5 F	79,775.	47,865.	19,944.	11,966
d	, o H				
e					
f	Investment management fees				
g	column (A), amount, list line 11g expenses on Sch 0.)				
12	Advertising and promotion	400.	240.	100.	60
13	Office expenses	57,589.	34,554.	14,396.	8,639
14	Information technology	14,760.	8,856.	3,690.	2,214
15	Royalties	,		. ,	,
16	Occupancy	28,811.	17,286.	7,204.	4,321
17	Travel	9,629.	5,777.	2,408.	1,444
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	167,372.	148,431.	11,838.	7,103
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	118,098.	70,859.	29,524.	17,715
23	Insurance	45,417.	27,250.	11,354.	6,813
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	MAGÁZINE	487,636.	487,636.		
b	TRAIN SHOW	327,995.	327,995.		
с	DONATION PROGRAM	87,805.			87,805
d	OTHER OFFICER EXPENSE	34,651.	20,791.	8,662.	5,198
е	All other expenses	82,737.	56,620.	16,323.	9,794
25	Total functional expenses. Add lines 1 through 24e	1,836,581.	1,430,504.	198,919.	207,158
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)				Eorm <b>990</b> (202)

33

Total net assets or fund balances

Total liabilities and net assets/fund balances

NATIONAL MODEL RAILROAD AS	SOC. INC
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23-7250652 Page 11

Pa	rt X	Balance Sheet					
		Check if Schedule O contains a response or not	e to an	y line in this Part X			
		·			<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing	544,332.	1	216,351.		
	2	Savings and temporary cash investments			2	517,025.	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			9,639.	4	7,225.
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	tantial c	contributor, or 35%			
		controlled entity or family member of any of thes	se perso	ons		5	
	6	Loans and other receivables from other disquali	fied per	rsons (as defined			
		under section 4958(f)(1)), and persons described	d in sec	tion 4958(c)(3)(B)		6	
ts	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			32,640.	8	64,126.
Ä	9	Prepaid expenses and deferred charges			58,260.	9	112,052.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	1,937,088.			
	b	Less: accumulated depreciation	10b	436,886.	1,609,669.	10c	1,500,202.
	11	Investments - publicly traded securities			4,784,757.	11	6,019,225.
	12	Investments - other securities. See Part IV, line 1	11			12	
	13	Investments - program-related. See Part IV, line			13		
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11			128,326.	15	118,592.
	16	Total assets. Add lines 1 through 15 (must equa	al line 3	3)	7,167,623.	16	8,554,798.
	17	Accounts payable and accrued expenses			25,499.	17	29,079.
	18	Grants payable				18	
	19	Deferred revenue			437,848.	19	504,170.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete I	Part IV	of Schedule D		21	
es	22	Loans and other payables to any current or form	ner offic	er, director,			
Liabilities		trustee, key employee, creator or founder, subs	tantial c	contributor, or 35%			
iab.		controlled entity or family member of any of thes				22	
	23	Secured mortgages and notes payable to unrela	ated thi	rd parties		23	
	24	Unsecured notes and loans payable to unrelated	d third I	parties		24	
	25	Other liabilities (including federal income tax, pa	yables	to related third			
		parties, and other liabilities not included on lines	s 17-24)	. Complete Part X			445 005
		of Schedule D		·····	141,240.	25	117,227.
	26				604,587.	26	650,476.
ŝ		Organizations that follow FASB ASC 958, che	ck her	e X			
nce		and complete lines 27, 28, 32, and 33.					7 200 205
ala	27	Net assets without donor restrictions		6,025,255.	27	7,388,395.	
d B	28	Net assets with donor restrictions			537,781.	28	515,927.
Net Assets or Fund Balances		Organizations that do not follow FASB ASC 9	58, che	eck here			
orF		and complete lines 29 through 33.					
ets	29	Capital stock or trust principal, or current funds				29	
SS	30	Paid-in or capital surplus, or land, building, or ec				30	
et⊿	31	Retained earnings, endowment, accumulated in			6,563,036.	31	7,904,322.
Ž	32	Total net assets or fund balances			0,000,000.	32	1,304,344.

Form 990 (2023)

8,554,798.

7,167,623.

33

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	990 (2023) NATIONAL MODEL RAILROAD ASSOC. INC.	23-72	50652	Pa	ge <b>12</b>
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
			0 404		20
1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,480		
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,830		
3	Revenue less expenses. Subtract line 2 from line 1	3			45.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,56		
5	Net unrealized gains (losses) on investments	5	691	L,6	41.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	7,904	4,3	22.
Pa	rt 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 X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedul	e O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d 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	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat				
	consolidated basis, or both:	,			
	X Separate basis Consolidated basis Both consolidated and separate basis				
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit.			
_	review, or compilation of its financial statements and selection of an independent accountant?		2c	х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scl				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		x
þ	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired audit			
~	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		Зb		
				000	

Form **990** (2023)

SCHEDULE A	١
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Department of the Treasury

Internal Revenue Service

(Form 990)

Total

# Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047
2023
Open to Public Inspection

Na	ame	of	the	organ	ization
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Employer	identification nu	mbei

		• NATI	ONAL MODEL	RAILROAD AS	SOC.	INC.		2	3-7250652		
Pa	rt I	Reason for Public	Charity Status.	(All organizations must c	complete t	his part.) S	See instructions				
The	organ	ization is not a private found	dation because it is:	(For lines 1 through 12, o	check only	one box.)					
1		A church, convention of churches, or association of churches described in <b>section 170(b)(1)(A)(i).</b>									
2		A school described in sect	ion 170(b)(1)(A)(ii). (	Attach Schedule E (Forn	n 990).)						
3		A hospital or a cooperative	hospital service org	anization described in <b>s</b> e	ection 170	)(b)(1)(A)(i	ii).				
4		A medical research organiz	ation operated in co	njunction with a hospita	l describe	d in <b>sectio</b>	on 170(b)(1)(A)(	iii). Enter	the hospital's name,		
		city, and state:									
5		An organization operated for	or the benefit of a co	ollege or university owned	d or opera	ted by a g	overnmental ur	nit descrik	bed in		
		section 170(b)(1)(A)(iv). (C	Complete Part II.)								
6		A federal, state, or local go	vernment or governr	mental unit described in	section 17	70(b)(1)(A)	(v).				
7		An organization that norma	ally receives a substa	antial part of its support f	from a gov	ernmental	l unit or from th	e general	public described in		
		section 170(b)(1)(A)(vi). (C									
8		A community trust describe	ed in <b>section 170(b)</b>	(1)(A)(vi). (Complete Par	t II.)						
9		An agricultural research org	-			-		-	-		
		or university or a non-land-o	grant college of agric	culture (see instructions).	. Enter the	name, cit	y, and state of	the colleg	e or		
	37	university:									
10	X	An organization that norma									
		activities related to its exen	· · ·	· · · ·	( )			• •	0		
		income and unrelated busin		e (less section 511 tax) fr	om busine	esses acqu	uired by the org	anization	after June 30, 1975.		
		See section 509(a)(2). (Con	,								
11	$\square$	An organization organized a	•								
12		An organization organized a	-	-	-			•			
		more publicly supported or lines 12a through 12d that	-								
а		<b>Type I.</b> A supporting orga				-		-	, aivina		
a		the supported organization	-	-	•						
		organization. You must o		• • • •	amajonty				supporting		
b		<b>Type II.</b> A supporting org	-		tion with it	ts sunnort	ed organization	n(s) by ha	wina		
		control or management o									
		organization(s). You mus						,ee ea.p	,p		
с		Type III functionally inte			in connec	tion with.	and functionally	v integrate	ed with.		
		its supported organizatio						,	,		
d		Type III non-functionally						ed organi	zation(s)		
		that is not functionally int						-			
		requirement (see instruct			•		-				
е		Check this box if the orga	anization received a	written determination fro	om the IRS	that it is a	a Type I, Type I	I, Type III			
		functionally integrated, or	r Type III non-functio	onally integrated support	ing organi	zation.					
f	Ente	er the number of supported o	organizations								
g		vide the following information		, <b>t</b>	6.) Is the same	- i ti ti -t- d					
	(	i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10	in your govern	inization listed ing document?	(v) Amount of r support (see ins		(vi) Amount of other support (see instructions)		
		organization		above (see instructions))	Yes	No	support (see ins	indetions)			
			1	1	1		1		1		

# Schedule A (Form 990) 2023 NATIONAL MODEL RAILROAD ASSOC. INC. Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 1

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

Sec	tion A. Public Support			_			
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						
Sec	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	etc. (see instructi	ons)			12	
13	First 5 years. If the Form 990 is for th	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section \$	501(c)(3)	
	organization, check this box and stop	here					
Sec	tion C. Computation of Publ	ic Support Pe	rcentage				
14	Public support percentage for 2023 (	ine 6, column (f), c	divided by line 11,	column (f))		14	%
	Public support percentage from 2022					15	%
<b>1</b> 6a	33 1/3% support test - 2023. If the c	organization did no	ot check the box o	n line 13, and line	14 is 33 1/3% or r	nore, check this be	ox and
	$\ensuremath{ \text{stop} here.}$ The organization qualifies	as a publicly supp	orted organization	ו <sub></sub> ו			
b	33 1/3% support test - 2022. If the o	organization did no	ot check a box on	line 13 or 16a, and	l line 15 is 33 1/3%	ó or more, check t	his box
	and stop here. The organization qual						
17a	10% -facts-and-circumstances tes	<b>t - 2023.</b> If the org	anization did not	check a box on lin	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact	s-and-circumstanc	ces test, check thi	s box and <b>stop he</b>	<b>re.</b> Explain in Part	VI how the organiz	zation
	meets the facts-and-circumstances te	-		• • • •			
b	10% -facts-and-circumstances tes	<b>t - 2022.</b> If the org	anization did not	check a box on lin	e 13, 16a, 16b, or	17a, and line 15 is	10% or
	more, and if the organization meets the	ne facts-and-circur	nstances test, che	eck this box and <b>s</b>	<b>top here.</b> Explain i	n Part VI how the	
	organization meets the facts-and-circ	umstances test. T	he organization qu	alifies as a publicl	y supported organ	ization	
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17	b, check this box a	and see instruction	ıs

Schedule A (Form 990) 2023

#### Schedule A (Form 990) 2023

#### NATIONAL MODEL RAILROAD ASSOC. INC. Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Sec	ction A. Public Support		,				
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	1547009.	816,335.	821,570.	1438827.	1525601.	6149342.
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the						
	organization's tax-exempt purpose	356,236.	221,829.	205,843.	249,586.	580,716.	1614210.
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513	191,230.	47,397.	60,200.	72,446.	180,891.	552,164.
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5	2094475.	1085561.	1087613.	1760859.	2287208.	8315716.
	Amounts included on lines 1, 2, and						
	3 received from disgualified persons						0.
b	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
	Add lines 7a and 7b						0.
	Public support. (Subtract line 7c from line 6.)						8315716.
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6	2094475.	1085561.	1087613.	1760859.	2287208.	8315716.
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources	159,068.	161,298.	171,162.	177,813.	215,768.	885,109.
h	Unrelated business taxable income						
~	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b	159,068.	161,298.	171.162.	177,813.	215,768.	885,109.
	Net income from unrelated business						,
	activities not included on line 10b,						
	whether or not the business is	82,660.	67,990.	55,752.	56,761.	50.071.	313,234.
12	regularly carried on Other income. Do not include gain	02,000.	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				210,2010
	or loss from the sale of capital						
12	assets (Explain in Part VI.)	2336203.	1314849.	1314527.	1995433.	2553047.	9514059.
	First 5 years. If the Form 990 is for th						
1-1	check this box and stop here						
Sec	ction C. Computation of Publ						
	Public support percentage for 2023 (I			column (f))		15	87.40 %
16	Public support percentage from 2023 (i Public support percentage from 2022					16	86.37 %
	ction D. Computation of Invest						
17	Investment income percentage for 20			ne 13 column (fi)		17	9.30 %
17	Investment income percentage for 20					18	9.62 %
	33 1/3% support tests - 2023. If the						, -
198							V
	more than 33 1/3%, check this box a 33 1/3% support tests - 2022. If the						
D D	line 18 is not more than 33 1/3%, che	•					
00							
20	Private foundation. If the organization	n dia not check a	box on line 14, 19	a, or 190, check th	iis box and see ins		

### Part IV Supporting Organizations

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

#### Section A. All Supporting Organizations

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

# Schedule A (Form 990) 2023 NATIONAL MODEL RAILROAD ASSOC. INC.

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in <b>Part VI.</b>	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations	•	-	
			Yes	No

 1
 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).
 1

Sec	ction D. All Type III Supporting Organizations		
		-	Yes
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax		
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the		
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported		
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how		
	the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a		
	significant voice in the organization's investment policies and in directing the use of the organization's		
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's		

supported organizations played in this regard.

#### Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instructions).
- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- c \_\_\_\_\_ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).
- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "*No*" provide details in **Part VI.**
- **b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If* "Yes," *describe in* **Part VI** *the role played by the organization in this regard.*

Yes No

3

No

#### NATIONAL MODEL RAILROAD ASSOC. INC. Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1							
	All other Type III non-functionally integrated supporting organizations mus	st complet	e Sections A through E.	1			
Sect	ion A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)				
1	Net short-term capital gain	1					
2	Recoveries of prior-year distributions	2					
3	Other gross income (see instructions)	3					
4	Add lines 1 through 3.	4					
5	Depreciation and depletion	5					
6	Portion of operating expenses paid or incurred for production or						
	collection of gross income or for management, conservation, or						
	maintenance of property held for production of income (see instructions)	6					
7	Other expenses (see instructions)	7					
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8					
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)			
1	Aggregate fair market value of all non-exempt-use assets (see						
	instructions for short tax year or assets held for part of year):						
а	Average monthly value of securities	1a					
b	Average monthly cash balances	1b					
с	Fair market value of other non-exempt-use assets	1c					
d	Total (add lines 1a, 1b, and 1c)	1d					
е	Discount claimed for blockage or other factors						
	(explain in detail in <b>Part VI</b> ):						
2	Acquisition indebtedness applicable to non-exempt-use assets	2					
3	Subtract line 2 from line 1d.	3					
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,						
	see instructions).	4					
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5					
6	Multiply line 5 by 0.035.	6					
7	Recoveries of prior-year distributions	7					
8	Minimum Asset Amount (add line 7 to line 6)	8					
Sect	ion C - Distributable Amount			Current Year			
1	Adjusted net income for prior year (from Section A, line 8, column A)	1					
2	Enter 0.85 of line 1.	2					
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3					
4	Enter greater of line 2 or line 3.	4					
5	Income tax imposed in prior year	5					
6	Distributable Amount. Subtract line 5 from line 4, unless subject to						
	emergency temporary reduction (see instructions).	6					

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

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

NATIONAL	MODEL	RAILROAD	ASSOC.	INC.

Par	t V   Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	anizations <sub>(continu</sub>	ied)	
Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe	1			
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity	2			
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizatior	าร	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in <b>Part VI</b> )		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	he organization is responsive	e		
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	IS	(iii) Distributable Amount for 2023
_1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
а	From 2018				
b	From 2019				
с	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
c	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
a	Excess from 2019				
b	Excess from 2020				
c	Excess from 2021				
d	Excess from 2022				
е	Excess from 2023				

Schedule A (Form 990) 2023

		NATIONAL			AGGOC	TNC	23-7250652	Dawa 0
Part VI	(Form 990) 2023 <b>Supplemental Infor</b> Part IV, Section A, lines 1 line 1; Part IV, Section D, Section D, lines 5, 6, and (See instructions.)	<b>mation.</b> Provide , 2, 3b, 3c, 4b, 4c, 9 lines 2 and 3; Part	the explanati 5a, 6, 9a, 9b, V, Section E	ons required by 9c, 11a, 11b, ar , lines 1c, 2a, 2b	Part II, line 10; nd 11c; Part IV, , 3a, and 3b; Pa	Part II, line 17a or Section B, lines 1 art V, line 1; Part \	<sup>r</sup> 17b; Part III, line 12; and 2; Part IV, Section /, Section B, line 1e; Par	C,

# Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Organization type (check one):

# **Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

ATIONAL MODEL RAILROAD ASSOC. INC.
------------------------------------

23-7250652

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)( 3 ) (enter number) organization
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

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

#### General Rule

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

#### Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

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

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

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

Schedule	B (Form 990) (2023)		Page
Name of o	rganization		Employer identification number
NATIO	NAL MODEL RAILROAD ASSOC. INC.		23-7250652
Part I	Contributors (see instructions). Use duplicate copies of Part I if additiona	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributior	(d) ns Type of contribution
1	DOUG ALLEN		Person X Pavroll
	PO BOX 43247	\$ 134,7	(Complete Part II for
	JACKSONVILLE, FL 32231		noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributior	(d) ns Type of contribution
2	THE ERNEST L COLE LIVING TRUST		Person X Pavroll
	911 SOUTH I STREET	\$10,0	00. Noncash
	TACOMA, WA 98405		(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributior	(d) ns Type of contribution
3	ESTATE OF WILLIAM F. KEINATH JR		Person X Payroll
	PO BOX 7329	\$616,6	60. Noncash
	WILMINGTON, DE 19803		(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributior	(d) ns Type of contribution
		\$	Person Payroll Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributior	(d) ns Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributior	(d) ns Type of contribution
			Person

noncash contributions.) Schedule B (Form 990) (2023)

(Complete Part II for

Payroll Noncash

\$

No.

from

Part I

Name of or	ganization	Emp
NATIO	NAL MODEL RAILROAD ASSOC. INC.	2
Part II	Noncash Property (see instructions). Use duplicate copies of F	Part II if additional space is needed.
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)
		\$
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)
		\$
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)
		\$
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)
		\$
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)
		\$
(a)		

(b)

Description of noncash property given

Schedule B (Form 990) (2023)

(d)

Date received

(c)

FMV (or estimate)

(See instructions.)

\$

Page 3

Employer identification number

(d) Date received

23-7250652

Schedule	B (Form 990) (2023)		Page <b>4</b>			
Name of o	organization		Employer identification number			
NATIO	NAL MODEL RAILROAD ASSO	C. INC.	23-7250652			
Part III	from any one contributor. Complete columns (a)	through (e) and the following line ent	ection 501(c)(7), (8), or (10) that total more than \$1,000 for the year ry. For organizations			
	completing Part III, enter the total of exclusively religious, cl Use duplicate copies of Part III if additional s	haritable, etc., contributions of \$1,000 or	less for the year. (Enter this info. once.) \$			
(a) No. from			(d) Decoription of how sift is hold			
Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
		(e) Transfer of gif	*			
		(e) mansier of gr	L			
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee			
(a) No.						
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
		(e) Transfer of gif	t			
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee			
(a) No.						
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
		(e) Transfer of gif	t			
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee			
	-					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
<u> </u>						
		(e) Transfer of gif	t			
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee			

Department of the Treasury Internal Revenue Service

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



Name of the organization

NATIONAL MODEL RAILROAD ASSOC. INC.

Employer identification number 23-7250652

Pa	t I Organizations Maintaining Donor Advise organization answered "Yes" on Form 990, Part IV, lir		s or Accounts. Complete if the
	organization answered tes on ronn 990, Fartiv, in	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
2	Aggregate value of grants from (during year)		
4	Aggregate value of grants norm (during year)		
5	Did the organization inform all donors and donor advisors in	writing that the assets hold in deper adv	isod funds
5	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
0	for charitable purposes and not for the benefit of the donor of		-
Pa		ganization answered "Yes" on Form 990.	
1	Purpose(s) of conservation easements held by the organizat	-	
•	Preservation of land for public use (for example, recrea		f a historically important land area
	Protection of natural habitat		f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form	of a conservation easement on the last
-	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b			
c	Number of conservation easements on a certified historic str		
d	Number of conservation easements included on line 2c acqu		
	on a historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, re		
	year		
4	Number of states where property subject to conservation ea	sement is located	
5	Does the organization have a written policy regarding the pe		
	violations, and enforcement of the conservation easements i		
6	Staff and volunteer hours devoted to monitoring, inspecting,		
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserv	ation easements during the year
8	Does each conservation easement reported on line 2d above	e 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 conservat	ion easements in its revenue and expens	e statement and
	balance sheet, and include, if applicable, the text of the foot	note to the organization's financial stater	nents that describes the
	organization's accounting for conservation easements.		
Pa	t III Organizations Maintaining Collections o		Other Similar Assets.
	Complete if the organization answered "Yes" on Form	1 990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 95	•	
	of art, historical treasures, or other similar assets held for pul	blic exhibition, education, or research in	furtherance of public
	service, provide in Part XIII the text of the footnote to its fina	ncial statements that describes these ite	ms.
b	If the organization elected, as permitted under FASB ASC 95	-	
	art, historical treasures, or other similar assets held for public	c exhibition, education, or research in fur	therance of public service,
	provide the following amounts relating to these items.		
	(i) Revenue included on Form 990, Part VIII, line 1		\$
2	If the organization received or held works of art, historical tre		al gain, provide
	the following amounts required to be reported under FASB A		
а	Revenue included on Form 990, Part VIII, line 1		\$
-			
LHA	For Paperwork Reduction Act Notice, see the Instruction	s for Form 990.	Schedule D (Form 990) 2023

	dule D (Form 990) 2023 NATIONA t III Organizations Maintaining C	L MODEL RA						23–72 ar Asse			.ge <b>2</b>
3	Using the organization's acquisition, accessi									,	
	collection items (check all that apply).				Ū		C C				
а	Public exhibition	c	1 🗆 La	oan or excl	hange progr	am					
b	Scholarly research e Other										
с	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explai	in how the	ey further th	he organizat	ion's exe	mpt purpo	ose in Par	t XIII.		
5	During the year, did the organization solicit o	r receive donations	of art, hist	torical trea	sures, or oth	ner simila	r assets		_		_
	to be sold to raise funds rather than to be ma	aintained as part of	the organi	zation's co	ollection?				Yes		No
Pa	t IV Escrow and Custodial Arran	gements Comple	te if the o	rganizatior	answered "	'Yes" on	Form 990	, Part IV, li	ne 9, or		
	reported an amount on Form 990, Pa	rt X, line 21.									
1a	Is the organization an agent, trustee, custod		2						-		,
	on Form 990, Part X?							L	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the fo	ollowing ta	ble:			·				
									Amount		
	Beginning balance										
	Additions during the year										
е	Distributions during the year										
f	Ending balance								1		
	Did the organization include an amount on F						lity?	L	Yes		No
Pa	If "Yes," explain the arrangement in Part XIII.										1
Fai	<b>t V Endowment Funds</b> Complete if	(a) Current year		or year	(c) Two yea			ears hack	(a) Four	veare	hack
4.	De sinsis a eferen helen e	(a) Culterit year		or year	( <b>C)</b> 1 WO yea	13 Dack			(e) i oui	ycars i	Jack
	Beginning of year balance										
	Contributions										
	Net investment earnings, gains, and losses										
	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
	Administrative expenses										
g	End of year balance Provide the estimated percentage of the curr		 	oolump (c							
2	Board designated or quasi-endowment		%	, column (a	a)) neiù as.						
a b	Permanent endowment	%									
0		%									
U	The percentages on lines 2a, 2b, and 2c sho	<i>,</i> -									
39	Are there endowment funds not in the posse	•	ation that	are held a	nd administe	ared for t	he				
Uu	organization by:			are neid a					Г	Yes	No
	(i) Unrelated organizations?								3a(i)		
	(ii) Related organizations?								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organization	tions listed as requi	red on Sc	hedule R?							
4	Describe in Part XIII the intended uses of the								0.2	1	
Pa	t VI Land, Buildings, and Equipm										
	Complete if the organization answere		0, Part IV,	line 11a. S	See Form 990	0, Part X	, line 10.				
	Description of property	(a) Cost or c basis (investr		(b) Cost basis	or other (other)		ccumulate preciation	ed	(d) Book	value	,
<b>1</b> a	Land										
	Buildings										
	Leasehold improvements										
	Equipment			8	4,032.		84,0	32.			0.
	Other			1,85	3,056.		352,8	54.	1,500	),20	)2.
	. Add lines 1a through 1e. (Column (d) must e		X, line 10	c, column	(B))				1,500	),20	)2.

Schedule D (Form 990) 2023

Schedule D	) (Form 990) 2023	NATIONAL MC	DEL	RAILROAD	ASSOC.	INC.	23-7250652 <sub>F</sub>	Page 3
Part VII	Investments -	Other Securities						
		anization answered "Yes"	on For	rm 990, Part IV, line	11b. See For	rm 990, Part X, line 12.		
(a) Descrip	otion of security or categ	Ory (including name of security)	(	<b>b)</b> Book value	(c) Meth	nod of valuation: Cost	or end-of-year market valu	ue
(1) Financi	al derivatives							
(2) Closely	held equity interests							
(3) Other								
(A)								
(B)								
(C)								
(D)								
(E)								
(F)								
(G)								
(H)								
		, Part X, line 12, col. (B))						
Part VII		Program Related.						
		anization answered "Yes"	-					
	(a) Description of	investment	(	<b>b)</b> Book value	(c) Meth	nod of valuation: Cost	or end-of-year market valu	ue
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
		, Part X, line 13, col. (B))						
Part IX								
	Complete if the orga	anization answered "Yes"			11d. See For	rm 990, Part X, line 15.		
		(a)	Descri	ption			(b) Book value	е
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
		orm 990, Part X, line 15, co	ol. (B))					
Part X	Other Liabilitie		_					
		anization answered "Yes"	on For	m 990, Part IV, line	11e or 11f. S	see Form 990, Part X, I		
1.		escription of liability					(b) Book value	e
	deral income taxes		177				10.0	
		TION LIABILIT	<u>'</u> Ү				12,0	~ ~
(-)	LES TAX PA						105 0	$\frac{23}{23}$
( )	EKATING LE	ASE LIABILITY					105,2	<u> </u>
(5)								
(6)								
(7)								
(8)								
(9)								
-		orm 990, Part X, line 25, co						327.
-	-	sitions. In Part XIII, provide			-			
organiz	ation's liability for unc	certain tax positions unde	r FASB	ASC 740. Check h	ere if the text	of the footnote has be	een provided in Part XIII	. X

Schedule D (Form 990) 2023

23-7250652 Page 3

Sche	dule D (Form 990) 2023 NATIONAL MODEL RAILROAD A	ASSOC.	INC.	23-1	7250652	Page <b>4</b>
Pa	t XI Reconciliation of Revenue per Audited Financial Stater	ments Wi	th Revenue per F			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 1	2a.				
1	Total revenue, gains, and other support per audited financial statements			1	3,177	,867.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	2a	691,641.			
b	Donated services and use of facilities	2b				
с	Recoveries of prior year grants	2c				
d	Other (Describe in Part XIII.)	2d				
е	Add lines 2a through 2d			2e		,641.
3	Subtract line 2e from line 1			3	2,486	,226.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a				
b	Other (Describe in Part XIII.)	4b				•
С	Add lines <b>4a</b> and <b>4b</b>			4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	2,486	,226.
Pa	t XII Reconciliation of Expenses per Audited Financial State		ith Expenses per	Retu	rn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 1:				1 026	<b>F</b> 01
1	Total expenses and losses per audited financial statements			1	1,836	,581.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:					
а	Donated services and use of facilities			- 1		
b	Prior year adjustments					
С	Other losses			4		
d	Other (Describe in Part XIII.)					•
е	Add lines 2a through 2d			2e	1 0 0 0	0.
3	Subtract line <b>2e</b> from line <b>1</b>			3	1,836	,581.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b					
b	Other (Describe in Part XIII.)	4b				•
С	Add lines 4a and 4b			4c	1 0 2 6	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	1,836	,581.
Pa	t 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.

#### PART X, LINE 2:

THE ORGANIZATION IS A TAX-EXEMPT NOT-FOR-PROFIT ENTITY UNDER SECTION
501(C)(3) OF THE INTERNAL REVENUE CODE AND, EXCEPT FOR TAXES PERTAINING TO
UNRELATED BUSINESS INCOME, IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES.
THE ORGANIZATION HAS UNRELATED BUSINESS INCOME UNDER SECTION 511 OF THE
INTERNAL REVENUE CODE. THIS INCOME ARISES FROM CERTAIN OF THE
ORGANIZATION'S PRODUCT SALES.
THE ORGANIZATION FOLLOWS THE REQUIREMENTS OF PROFESSIONAL LITERATURE IN
ACCOUNTING FOR UNCERTAIN TAX POSITIONS. UNDER THIS GUIDANCE, AN
ORGANIZATION MUST 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 WITH TAXING AUTHORITIES. THE ORGANIZATION DOES NOT BELIEVE
332054 09-28-23 Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 NATIONAL MODEL RAILROAD ASSOC. INC. 23-7250652 Page 5 Part XIII Supplemental Information (continued) THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT WILL NOT RECOGNIZE ANY LIABILITY FOR UNCERTAIN TAX POSITIONS. FOR THE YEAR ENDED DECEMBER 31, 2023, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN ITS FINANCIAL STATEMENTS. THE RETURNS FOR THE YEARS OF 2020 AND BEYOND REMAIN SUBJECT TO EXAMINATION. SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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



23-7250652

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

NATIONAL MODEL RAILROAD ASSOC. INC.

TO ESTABLISH AND MAINTAIN STANDARDS, PUBLISH A MONTHLY BULLETIN, AND TO

INFORM AND SERVE ITS MEMBERSHIP.

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

THERE ARE SEVEN TYPES OF MEMBERSHIP-REGULAR, SUSTAINING, FAMILY, STUDENT,

LIFE, PATRON AND CORPORATE.

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

ALL OF THE GOVERNING BODY, WHICH INVOLVES ALL OF THE DIRECTORS, AS WELL AS SOME OF THE OFFICERS, WHICH INCLUDES THE PRESIDENT AND TWO VICE-PRESIDENTS, ARE DIRECTLY ELECTED BY THE MEMBERS OF THE ORGANIZATION VIA MAILED BALLOTS.

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

PROPOSALS TO CHANGE THE REGULATIONS REQUIRE A MEMBERSHIP VOTE AFTER THE GOVERNING BODY DECIDES TO PROPOSE THE CHANGE.

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

EACH MEMBER OF THE BOARD RECEIVES A COPY OF THE RETURN; AFTERWARDS, THE

RETURN IS APPROVED FOR SUBMISSION TO THE IRS VIA A TELECONFERENCE OF THE MEMBERS.

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

ON AN ANNUAL BASIS THE BOARD OF DIRECTORS REVIEWS ITS CONFLICT OF INTEREST

POLICY. EVERY OFFICER, DIRECTOR, DEPARTMENT HEAD AND EMPLOYEE COMPLETES A

COMPLIANCE STATEMENT THAT IS REVIEWED AND MONITORED BY LEGAL COUNSEL.

Name of the organization NATIONAL MODEL RAILROAD ASSOC. INC.

FORM 990, PART VI, SECTION B, LINE 15A:

BEFORE A DECISION REGARDING COMPENSATION FOR TOP MANAGEMENT IS MADE, THE

ENTIRE BOARD REVIEWS INDUSTRY DATA FOR COMPARABILITY AND THE EMPLOYEE'S

PERFORMANCE. THE DECISION IS MADE BY UNAMINOUS VOTE OF THE BOARD. THE

DECISION IS RECORDED IN THE BOARD MEETING MINUTES.

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

THE 990 IS AVAILABLE ON THE INTERNET. OTHER DOCUMENTS SUCH AS THE AUDITED

FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE INTERNET TO MEMBERS.

				DED TO NOVE						
Form	990-T	E>	kempt Organ				e Tax Retu	rn	OMB No. 1545-0047	
	(and proxy tax under section 6033(e))								つりつつ	
		For calen	dar year 2023 or other tax year	beginning v/Form990T for instru	, and e	· -		·	2023	
Departme Internal F	ent of the Treasury Revenue Service	3).	Open to Public Inspectic 501(c)(3) Organizations C	on for Only						
A	Check box if address changed.	N	Name of organization (	Check box if name cha	nged and see instr	uctions	.)	D Em	ployer identification num	ber
<b>B</b> Exer	mpt under section	Print 1	NATIONAL MOD	EL RAILROAD	ASSOC.	INC	•	2	3-7250652	
	501( <b>c</b> )( <b>3</b> )	_or _N	Number, street, and room o	or suite no. If a P.O. box, s	ee instructions.				oup exemption number e instructions)	
4	108(e) 220(e)		8414 GULFVIE					(Set		
4	108A 530(a)		City or town, state or provi	nce, country, and ZIP or fo	oreign postal code					
5	529(a) 529A		SODDY DAISY,		0 1			F	Check box if	
	. ,		value of all assets at e		8	,55	4,798.		an amended retu	urn.
G Ch	eck organization		X 501(c) corporation		401(a) trust		Other trust	State	college/university	
	5			able entity						
H Ch	eck if filing only to	o claim	Credit from Forr		shown on Form	2439	Elective payr	nent amo	ount from Form 380	00
-	0,		tion filing a consolidated				1.7			
			d Schedules A (Form 99						2	
			corporation a subsidiar						Yes X No	
			identifying number of th			, and y	gioup i			
-	e books are in car		JENNY HENDRI			Teler	ohone number	423-	892-2846	
Part	I   Total Unr		<b>Business Taxable</b>							
1	Total of unrelated	d busines	s taxable income comp	uted from all unrelated	trades or busin	esses	(see instructions)	1		0.
_										
4	Charitable contril	- hutions (s	see instructions for limit	ation rules)						0.
			axable income before r							
										0.
			ng loss. See instructions is taxable income befor					0		••
'				·				-		
•	Subtract line 6 fro								1,00	
			ally \$1,000, but see ins						1,00	••
			luction. See instructions						1,00	0
			es 8 and 9							0.
	II Tax Com		ble income. Subtract li	ne 10 from line 7. If line	e 10 is greater th	ian line	7, enter zero	11		0.
		•			(0.01)				1	0.
			corporations. Multiply					1		0.
			tes. See instructions fo							
			Tax rate schedule or							
			IS							
			structions							
5	Alternative minim	num tax .						5		
			<b>ility income.</b> See instru							~
7	Total. Add lines	3 through	6 to line 1 or 2, whiche	ever applies	·····			7		0.
Part								_	r	
	0	· ·	ations attach Form 1118	B; trusts attach Form 1	116)	1a			1	
	Other credits (see		,			1b			1	
			Attach Form 3800 (see i			1c			1	
			um tax (attach Form 88			1d			1	
			a through 1d						ļ	
2	Subtract line 1e f	from Part	II, line 7					2	L	0.
3a	Amount due from	n Form 42	255			3a			1	
b	Amount due from	n Form 86	611			3b			1	
с	Amount due from	n Form 86	397			3c			1	
d	Amount due from	n Form 88	366			3d			1	
			nstructions)			3e			1	
f	Total amounts du	ue. Add lii	nes 3a through 3e	<u></u>				3f		0.
4	Total tax. Add lin	nes 2 and	I 3f (see instructions).	Check if includes	ax previously de	eferred	under			
			amount here					4		0.
5			y paid from Form 965-A							0.

Form 9	90-T (2023)				F	Page 2
Part	III Tax and Payments (continued)					
6 a	Payments: Preceding year's overpayment credited to the current year	. 6a				
b	Current year's estimated tax payments. Check if section 643(g) election					
	applies	6b				
с	Tax deposited with Form 8868	. 6c				
d	Foreign organizations: Tax paid or withheld at source (see instructions)					
е	Backup withholding (see instructions)					
f	Credit for small employer health insurance premiums (attach Form 8941)					
g	Elective payment election amount from Form 3800	. 6g				
h	Payment from Form 2439	. 6h				
i	Credit from Form 4136					
j	Other (see instructions)					
7	Total payments. Add lines 6a through 6j			7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached			8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount over	oaid		10		
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax		Refunded	11		
Part	IV Statements Regarding Certain Activities and Other Informa	<b>tion</b> (se	e instructions)			
1	At any time during the 2023 calendar year, did the organization have an interest in o	r a signa	ture or other authority		Yes	No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the	organiz	ation may have to file			
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter th	e name (	of the foreign country			
	here					X
2	During the tax year, did the organization receive a distribution from, or was it the gra	ntor of, o	or transferor to, a			
	foreign trust?					X
	If "Yes," see instructions for other forms the organization may have to file.					
3	Enter the amount of tax-exempt interest received or accrued during the tax year					
4	Enter available pre-2018 NOL carryovers here \$ Do not	include a	ny post-2017 NOL car	ryover		
	shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by	any ded	uction reported on Pa	rt I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-201	7 NOL c	arryovers. Don't reduc	e		
	the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 fc	r the tax	year. See instructions	8.		
	Business Activity Code	Ava	ailable post-2017 NOL			
	513120	6		27,222.		
		6				
	5	6				
	5	6				
6 a	Reserved for future use					
b	Reserved for future use					
Part	V Supplemental Information					

Provide any additional information. See instructions.

Sign			d this return, including accom n taxpayer) is based on all info				knowle	dge and belief, it is true,
Here			TREASURER/CFC			D		the IRS discuss this return with reparer shown below (see
	Signature of officer		Date	Title			instru	uctions)? X Yes No
	Print/Type preparer's	s name	Preparer's signature		Date	Check	if	PTIN
Paid						self-employe	ed	
Preparer	DEAN KRECH	I						P00639050
Use Only		HNSON, HIC	KEY & MURCH	ISON, P	.C.	Firm's EIN		62-1046406
000 0111		2215 OLAN MILLS DRIV						
	Firm's address	Firm's address CHATTANOOGA, TN 37421						23)756-0052
								000 T

Form 990-T (2023)

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FORM 990-T	PRE-201	8 NET OPERATING	LOSS DEDUCTION	STATEMENT 1
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/15 12/31/17	1,544. 230.	1,544. 0.	0. 230.	0. 230.
NOL CARRYOV	ER AVAILABLE THIS	YEAR	230.	230.

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SCHE	DULE	ΞA
(Form	990-	T)

### **Unrelated Business Taxable Income** From an Unrelated Trade or Business

2023

OMB No. 1545-0047

				in a sud the letest inf				
	tment of the Treasury al Revenue Service	Go to www.irs.gov/Form990T for Do not enter SSN numbers on this form as it				Open to Public Inspection for 501(c)(3) Organizations Only		
A	Name of the organizati	MODEL RAILROAD ASSOC. I	NC.		B Employer identif	ication number		
	Involuted business	activity code (see instructions) 51312	20		<b>D</b> Sequence:	1 <sub>of</sub> 2		
<u> </u>	Unrelated Dusiness				D Sequence.	<u> </u>		
E	Describe the unrelat	ted trade or business NON-MEMBER R	ETAI	L SALE OF TR	AIN PARTS			
		Trade or Business Income		(A) Income	(B) Expenses	(C) Net		
1a	Gross receipts or	sales 2,208.						
b	-	owances c Balance	1c	2,208.				
2		d (Part III, line 8)	2	3,660.				
3		ract line 2 from line 1c	3	-1,452.		-1,452.		
4a		come (attach Schedule D (Form 1041 or Form						
	1120)). See instru		4a					
b		orm 4797) (attach Form 4797). See instructions)	4b					
с	• • • •	ction for trusts	4c					
5		n a partnership or an S corporation (attach						
	· · · ·		5					
6		: IV)	6					
7	Unrelated debt-fin	anced income (Part V)	7					
8		, royalties, and rents from a controlled						
	•	VI)	8					
9		e of section 501(c)(7), (9), or (17)						
		t VII)	9					
10		activity income (Part VIII)	10					
11		e (Part IX)	11					
12		e instructions; attach statement)	12					
13		nes 3 through 12	13	-1,452.		-1,452.		
					Deduction	· · ·		
Pa		ns Not Taken Elsewhere. See instruct nnected with the unrelated business ir		r limitations on ded	uctions. Deduction	ons must de		
1	Compensation of	officers, directors, and trustees (Part X)			1			
2		es						
3		tenance						
4	Bad debts				4			
5	Interest (attach st	atement). See instructions			5			
6		S						
7	Depreciation (atta	ch Form 4562). See instructions		7				
8		claimed in Part III and elsewhere on return			8b			
9					9			
10		leferred compensation plans						
11		programs						
12	Excess exempt ex	(penses (Part VIII)			12			
13		o costs (Part IX)						
14		(attach statement)						
15		Add lines 1 through 14			15	0.		

15	Total deductions. Add lines 1 through 14	15	0.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13,		
	column (C)	16	-1,452.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	-1,452.
For	Paperwork Reduction Act Notice, see instructions.	Schedu	le A (Form 990-T) 2023

art	III	Cost of Goods Sold	Enter metho	d of inventory valuation	N/A			
1	Inv	entory at beginning of year		•			1	C
2	Pu	rchases					2	980
3	Co	st of labor				L	3	2,680
4		ditional section 263A costs (attach s					4	C
5		ner costs (attach statement)					5	
6		tal. Add lines 1 through 5					6	3,660
7							7	0 3,660
8		st of goods sold. Subtract line 7 fro					8	Yes X N
9 art		the rules of section 263A (with resp Rent Income (From Real F						
1		scription of property (property street					<b>y</b> /	
•	A		address, eity, st			20013.		
	B							
	c							
	D							
				Α	В	С		D
2	Rei	nt received or accrued						
а	Fro	om personal property (if the percenta	ge of					
	ren	t for personal property is more than	10%					
	but	t not more than 50%)						
b	Fro	m real and personal property (if the						
		centage of rent for personal propert						
		% or if the rent is based on profit or i						
С		al rents received or accrued by prop						
	Ade	d lines 2a and 2b, columns A throug	h D					
_						<i></i>		(
3		al rents received or accrued. Add lin		through D. Enter here an	id on Part I, line 6, col	umn (A)		(
		ductions directly connected with the						
4	in li	ines 2a and 2b (attach statement)	····· L					
5	Tot	tal deductions. Add line 4, columns	A through D. Ent	or here and on Part L line	A column (P)			C
art		Unrelated Debt-Financed			<u>e 0, column (b)</u>			
1		scription of debt-financed property (		,	ck if a dual-use. See i	nstructions.		
•	A			,, <u>.</u>				
	в							
	c							
	D							
				Α	В	С		D
2	Gro	oss income from or allocable to debt	financed					
	pro	perty						
3	Dee	ductions directly connected with or a	allocable					
		debt-financed property						
а		aight line depreciation (attach stater						
b		ner deductions (attach statement)						
С		al deductions (add lines 3a and 3b,						
		umns A through D)						
4		nount of average acquisition debt on						
_		debt-financed property (attach state						
5		erage adjusted basis of or allocable t						
~		anced property (attach statement)		0/			0/	
6 -		ide line 4 by line 5		%	%		%	
7		oss income reportable. Multiply line 2	· · · ·		line 7			(
8	101	tal gross income (add line 7, columi	is a through D). I	inter here and on Part I,	ine 7, column (A)			L. L.
				i	i			
0	A11-	and adjustions Multiply line Or h	v lino 6	I	I			
9 0		bcable deductions. Multiply line 3c b tal allocable deductions. Add line 9	· _	ugh D. Enter here and or	Part Lline 7 column	(B)		(

	ule A (Form 990-T) 2023				<u> </u>	- 111 -6						Page <b>3</b>
Part	VI Interest, Annu	lities, R	oyalties, and R	ents Fro	om Contr		-			,		
	1. Name of controller organization	d	<b>2.</b> Employer identification number	3. Net unrelated income (loss) (see instructions)		4. Total of specified payments made		bled Organizations 5. Part of column 4 that is included in the controlling organiza- tion's gross income		mn 4 in the aniza-		Deductions directly connected with come in column 5
(1)									9.000			
(2)												
(3)												
(4)												
				· · ·	Controlled O	<u> </u>	1					
7	. Taxable Income	in	Net unrelated come (loss) e instructions)		otal of specif yments mac		<b>10.</b> Part of that is inclusion controlling of gross	luded	in the zation's		coi	ductions directly nnected with ne in column 10
(1)												
(2)												
(3)												
(4)												
						Add columns 5 and 10. Enter here and on Part I, line 8, column (A).			n Part I, (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).		
Totals		•			(0) (47	<u></u>	l <u>.</u>		0.			0.
Part			of a Section 50	)1(c)(7),								T Total de destina
	1. Desc	cription of	income		2. Amou incor		3. Deduction directly connormal (attach stater	ected	<b>4.</b> Set (attach s		'	5. Total deductions and set-asides (add cols 3 and 4)
(1)												
(2)												
(3)												
(4) Totals					Add amor column 2 here and o line 9, colu	. Enter n Part I,						Add amounts in column 5. Enter here and on Part I, line 9, column (B). <b>0</b> •
Part	VIII Exploited E	xempt A	Activity Income	, Other	Than Adv	vertisir	ng Income (	see in	structions	)		
1	Description of exploite											
2	Gross unrelated busin									2		
3	Expenses directly con	nected wit	th production of unr	elated bus	iness incom	ie. Enter	here and on P	Part I,				
										3		
4	Net income (loss) from											
~	lines 5 through 7	at:								4		
5	Gross income from ac									5		
6 7	Expenses attributable Excess exempt expen									6		
1										7		
	4. Enter here and on F	art II, III le	۱۷							1		

Schedule A (Form 990-T) 2023

	ule A (Form 990-T) 2023				Page 4
Part	IX Advertising Income				
1	Name(s) of periodical(s). Check box if reportin	ng two or more periodicals on a	consolidated bas	is.	
	Α 🗔				
	в				
	с 🗌				
	p 🗌				
Entor	amounts for each periodical listed above in the	corresponding column			
	amounts for each periodical listed above in the		В	С	D
•		A	D		
2	Gross advertising income				0.
	Add columns A through D. Enter here and on	Part I, line 11, column (A)			
а					
3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here and on	Part I, line 11, column (B)			0.
				i	
4	Advertising gain (loss). Subtract line 3 from lin	ne			
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column in	1			
	line 4 showing a loss or zero, do not complete	e			
	lines 5 through 7, and enter -0- on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is les	SS			
	than line 6, enter -0-				
8	Excess readership costs allowed as a				
	deduction. For each column showing a gain o	on			
	line 4, enter the lesser of line 4 or line 7				
а	Add line 8, columns A through D. Enter the gr		al or -0- here and	on	I
	Part II, line 13				0.
Part	X Compensation of Officers, Dir	rectors, and Trustees (s	ee instructions)		
	•		,	3. Percentage	4. Compensation
	1. Name	<b>2.</b> Title		of time devoted	attributable to
				to business	unrelated business
(1)				%	
(2)				%	
<u>(3)</u>				%	
(4)				%	
<u>( )</u>				,,	
Total	. Enter here and on Part II, line 1				0.
Part		o instructions)			
1 art					

1

990-т SCH 2	A	POST-2017	NET OPERATING	LOSS DEDUCTION	STATEMENT
			LOSS PREVIOUSLY	LOSS	AVAILABLE
TAX YEAR	LOSS S	USTAINED	APPLIED	REMAINING	THIS YEAR
12/31/18		1,657.	0.	1,657.	1,657.
12/31/19		9,191.	0.	9,191.	9,191.
12/31/20		14,368.	0.	14,368.	14,368.
12/31/21		515.	0.	515.	515.
12/31/22		1,491.	0.	1,491.	1,491.
NOL CARRYO	VER AVAI	LABLE THIS YI	EAR	27,222.	27,222.

SCHE	DULE	Α
(Form	990-T	)

## Unrelated Business Taxable Income From an Unrelated Trade or Business

2002

OMB No. 1545-0047

	tment of the Treasury al Revenue Service Do not enter SSN numbers on this form as it			Qpen to Public Inspection for 501(c)(3) Organizations Only	
A	Name of the organization NATIONAL MODEL RAILROAD ASSOC. I	INC.		B Employer identif	
С	Jnrelated business activity code (see instructions) 51312	20		<b>D</b> Sequence:	2 of 2
E	Describe the unrelated trade or business MAGAZINE ADV	/ERT	ISTNG INCOME		
Pa			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances <b>c</b> Balance	1c			
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form				
	1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
с	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach				
	statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled				
•	organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17)	9			
10	organizations (Part VII)	9 10			
10 11	Exploited exempt activity income (Part VIII) Advertising income (Part IX)	11	71,450.	19,927.	51,523.
12	Other income (see instructions; attach statement)	12	, 1, 1500	1070270	51,5250
13	Total. Combine lines 3 through 12	13	71,450.	19,927.	51,523.
_	rt II Deductions Not Taken Elsewhere. See instruct		or limitations on doc	luctions Doductic	ne must be
Pa	directly connected with the unrelated business in				
1	Compensation of officers, directors, and trustees (Part X)			1	1
2	Salaries and wages				
3	Repairs and maintenance				
4	Bad debts				
5	Interest (attach statement). See instructions			5	
6	Taxes and licenses				
7	Depreciation (attach Form 4562). See instructions		7		
8	Less depreciation claimed in Part III and elsewhere on return			8b	
9	Depletion			9	
10	Contributions to deferred compensation plans				
11	Employee benefit programs				
12	Excess exempt expenses (Part VIII)				
13	Excess readership costs (Part IX)				51,523.
14	Other deductions (attach statement)				
15	Total deductions. Add lines 1 through 14				51,523.
16	Unrelated business income before net operating loss deduction.		,	,	
	column (C)				0.
17	Deduction for net operating loss. See instructions				0.
<u>18</u>	Unrelated business taxable income. Subtract line 17 from line 1	б			
⊢or l	Paperwork Reduction Act Notice, see instructions.			Schedu	ule A (Form 990-T) 2023

Sched	ule A (Form 990-T) 2023						Page 2
Part	III Cost of Goods Sold Enter meth-	od of inventory valuatio	n				
1	Inventory at beginning of year				1		
2	Purchases				2		
3	Cost of labor				3		
4	Additional section 263A costs (attach statement)				4		
5	Other costs (attach statement)				5		
6	Total. Add lines 1 through 5				6		
7	Inventory at end of year				7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter h	ere and in Part I, line 2		L	8		
9	Do the rules of section 263A (with respect to property p					Yes	No
Part		· · · · · ·	-		ty)		
1	Description of property (property street address, city, st	ate, ZIP code). Check i	f a dual-use. See instru	uctions.			
	D []	- 1					
		Α	В	C		D	
2	Rent received or accrued						
а	From personal property (if the percentage of						
	rent for personal property is more than 10%						
	but not more than 50%)						
b	From real and personal property (if the						
	percentage of rent for personal property exceeds						
	50% or if the rent is based on profit or income)						
С	Total rents received or accrued by property.						
	Add lines 2a and 2b, columns A through D						
							0.
3	Total rents received or accrued. Add line 2c, columns A	through D. Enter here a	and on Part I, line 6, co	biumn (A)			0.
	Deductions directly connected with the income						
4	in lines 2a and 2b (attach statement)						
-	Tatal deductions Add line 4 actumes A through D. Fr	tau baua anal an Daut I. Ii					0.
5 Part	Total deductions. Add line 4, columns A through D. En V Unrelated Debt-Financed Income (se		пе 6, сошти (в)				0.
1	Description of debt-financed property (street address, or	1	ook if a dual usa. Saa	instructions			
•	A	ily, state, ZIP COUEJ. CI	ieck il a dual-use. See	instructions.			
	в 🗌						
	c 🗆						
	D						
		Α	В	С		D	
2	Gross income from or allocable to debt-financed	^		0			
~	property						
3	Deductions directly connected with or allocable						
5	to debt-financed property						
~	Straight line depreciation (attach statement)						
a b	Other deductions (attach statement)						
c	Total deductions (add lines 3a and 3b,						
U	columns A through D)						
4	Amount of average acquisition debt on or allocable						
-	<b>c</b>						
5	to debt-financed property (attach statement)						
5	<b>c</b>						
6	financed property (attach statement)	%	%		%		0/
6 7	Divide line 4 by line 5	%	%		%		%
7	Gross income reportable. Multiply line 2 by line 6 [	Entor horo and an Dart					0.
8	Total gross income (add line 7, columns A through D).	Linter here and on Part	i, inter, column (A)				0.
9	Allocable deductions. Multiply line 3c by line 6	I	I				
	Total allocable deductions. Add line 9, columns A thro	ugh D. Entor horo and	n Part Llino 7 colum				0.
10	TOTAL Allocable deductions. And the A continue A true			n (B)			

Schedu	ule A (Form 990-T) 2023	<u>}</u>			0	- 111 - 6						Page <b>3</b>
Part	VI Interest, Annu	uities, R	oyalties, and R		om Contr		-	,		,		
	1. Name of controlle organization	d	<b>2.</b> Employer identification number	3. Net unrelated income (loss) (see instructions)		4. Total of specified payments made		billed Organizations 5. Part of column 4 that is included in the controlling organiza- tion's gross income		mn 4 in the aniza-		Deductions directly connected with come in column 5
(1)									9.000			
(2)												
(3)												
(4)												
				· · · · ·	Controlled O	<u> </u>						
7	. Taxable Income	in	Net unrelated Icome (loss) e instructions)		otal of specif yments mac		<b>10.</b> Part of that is inclusion controlling of gross	luded	in the zation's		cor	ductions directly nnected with ne in column 10
(1)												
(2)												
(3)												
(4)												
Add columns Enter here an line 8, colu						and on Part I, Enter here and on Part I,			ere and on Part I,			
Totals									0.			0.
Part	VII Investment	Income	of a Section 50	)1(c)(7),	<u>(</u> 9), or (17	) Orga	nization (s	ee inst	ructions)			
	1. Desc	cription of	income		2. Amou incor		<b>3.</b> Deduction directly connected (attach state)	ected	<b>4.</b> Set- (attach st		·	5. Total deductions and set-asides (add cols 3 and 4)
(1)												
(2)												
(3)												
(4) Totals					Add amor column 2 here and o line 9, colu	. Enter n Part I,						Add amounts in column 5. Enter here and on Part I, line 9, column (B). <b>0</b> •
Part	VIII Exploited E	xempt A	Activity Income	, Other	Than Adv	vertisin	ng Income (	see in	structions	)		
1	Description of exploite											
2	Gross unrelated busin									2		
3	Expenses directly con											
	line 10, column (B)									3		
4	Net income (loss) from						•					
-	lines 5 through 7									4		
5	Gross income from ac									5		
6 7	Expenses attributable Excess exempt expen									6		
7										7		
	4. Enter here and on F	art II, III le	16							1		

Schedule A (Form 990-T) 2023

	lule A (Form 990-T) 2023				Page 4
Part	IX Advertising Income				
1	Name(s) of periodical(s). Check box if reporting two	or more periodicals on a c	onsolidated bas	is.	
	A 🗌 NMRA MAGAZINE				
	в				
	c 🗆				
	D				
Fnter :	amounts for each periodical listed above in the corres	sponding column.			
			В	С	D
2	Gross advertising income	71,450.			
-	Add columns A through D. Enter here and on Part I				71,450.
а	Add coldmins A through D. Linter here and on 1 art 1				
3	Direct adverticing costs by pariodical	19,927.			
	Direct advertising costs by periodical				19,927.
а	Add columns A through D. Enter here and on Part I	, iine тт, соішпіп (в)			17,727.
					<u> </u>
4	Advertising gain (loss). Subtract line 3 from line				
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column in				
	line 4 showing a loss or zero, do not complete	E1 E22			
	lines 5 through 7, and enter -0- on line 8				
5	Readership costs				
6	Circulation income	294,452.			
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is less	102 000			
	than line 6, enter -0-	173,257.			
8	Excess readership costs allowed as a				
	deduction. For each column showing a gain on				
	line 4, enter the lesser of line 4 or line 7				
а	Add line 8, columns A through D. Enter the greater	of the line 8a columns tota	l or -0- here and	on	
	Part II, line 13				51,523.
Part	X Compensation of Officers, Directo	ors, and Trustees (see	e instructions)		
				3. Percentage	4. Compensation
	1. Name	2. Title		of time devoted	attributable to
				to business	unrelated business
(1)				%	
(2)				%	
(3)				%	
(4)				%	
					0.
Part	XI Supplemental Information (see instr	ructions)			

2

## **Alternative Minimum Tax-Corporations**

OMB No. 1545-0123

Attach to your tax return.

Go to www.irs.gov/Form4626 for instructions and the latest information.

	2023
Em	ployer identification number

Nam	Name				Employer identification number		
	NATIONAL MODEL RAILROAD ASSOC. INC.					23-7250	
Α	Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? 🔲 Yes 🛛 🗶 No						
	If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial						
	statement income or loss for each member of the controlled group treated as a single employer taken into						
	account in the determination of "applicable corporation" under section 59		,		r		
	Is the corporation filing this form a member of a foreign-parented multinational grou		, -		)(B) <b>?</b> [	Yes	X No
	If "Yes," the corporation must complete Part V listing the names, EINs, and	•		al			
	statement income or loss for each member of the FPMG under section 59		,				
Pa	Irt I Applicable Corporation Determination (Report all am		,	Dortlandaant	inua ta	Dout II	
	If you have already determined in current or prior years you are an	applica	(a) First Preceding	(b) Second Pr			Drocoding
			Year Ended	Year End			Ended
			Teal Linded	Tear Life	ieu	I Call	LINGEN
4	Net income or loss per applicable financial statement(s) (AFC) (see inst);						
1	Net income or loss per applicable financial statement(s) (AFS) (see inst):	1a					
a b	Consolidated net income or loss per the AFS of the corporation Include AFS net income or loss of other includible entities (add	Id					
b		1b					
с	Exclude AFS net income or loss of excludible entities (add net						
U		1c					
d	loss and subtract net income) Adjustment for certain consolidating entries (see instructions)	1d					
e	Specified additional net income or loss item B. Reserved for future use	1e					
f	AFS net income or loss of all entities in the test group before						
-	adjustments. Combine lines 1a through 1d	1f					
2	Adjustments:						
a	Financial statements covering different tax years	2a					
b	Corporations that are not included on the taxpayer's consolidated						
	return (see instructions)	2b					
с	Pro-rata share of net income from controlled foreign corporations for						
	which the corporation is a U.S. shareholder. If zero or less, enter -0-						
	(see instructions for special rules if completing this form for an FPMG)	2c					
d	Amounts that are not effectively connected to a U.S. trade or business						
	(see instructions for special rules if completing this form for an FPMG)	2d					
е	Certain taxes (see instructions)	2e					
f	Patronage dividends and per-unit retain allocations (cooperatives only)	2f					
g	Alaska native corporations	2g					
h	Certain credits (see instructions)	2h					
i	Mortgage servicing income	<b>2</b> i					
j	Tax-exempt entities (organizations subject to tax under section 511)	2j					
k	Depreciation	2k					
I	Qualified wireless spectrum	21					
m		2m					
n	Adjustments related to bankruptcy and insolvency	2n					
0	Certain insurance company adjustments	20 0m					
р	Adjustment P - Reserved for future use	2p					
q	Adjustment Q - Reserved for future use	2q					
r	Adjustment R - Reserved for future use Adjustment S - Reserved for future use	2r 2s					
S 7		2s 2z					
z 3	Specified adjustment. Reserved for future use	3					
3 4	Total adjustments. Combine lines 2a through 2z	4					
- 5	AFSI. Combine lines 1f and 4	5					
6	AFSI of first, second, and third preceding tax years. Combine columns (a)		nd (c) of line 5		6		
7	3-year average annual AFSI (see instructions)						
<u> </u>	,						

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4	626 (2023)				Page <b>2</b>
Part	Applicable Corporation Determination (Report all amou	nts in U.S.	dollars.) (continued	d)	
8	Is line 7 more than \$1 billion?				
	Yes. Continue to line 9.				
	<b>No.</b> STOP here and attach to your tax return.				
9	Is the corporation a member of an FPMG within the meaning of section 5	9(k)(2)(B)?	•		
	Yes. Continue to line 10.				
	No. Continue to Part II.				
			(a)	(b)	(c)
			First Preceding	Second Preceding	Third Preceding
			Year Ended	Year Ended	Year Ended
10	AFSI for purposes of the \$100 million test before adjustments:				
а	AFSI from line 5	10a			
b	Aggregation differences (see instructions)	10b			
с	Total AFSI for purposes of the \$100 million test before adjustments.				
	Combine lines 10a and 10b	10c			
11	Adjustments:				
а	Income not effectively connected to a U.S. trade or business	11a			
b	Pro-rata share of CFC net income described in section 56A(c)(3)				
	(attach worksheet) (see instructions)	11b			
с	Reserved for future use - Other adjustments 1				
d	Reserved for future use - Other adjustments 2	11d			
12	Total adjustments. Combine lines 11a and 11b	12			
13	Total AFSI for purposes of the \$100 million test. Combine lines				
	10c and 12	13			
14	AFSI of first, second, and third preceding tax years. Combine columns (a		(c) of line 13		
15	3-year average annual AFSI for purposes of the \$100 million test			15	
16	Is line 15 \$100 million or more?				
	Yes. Continue to Part II.				
	No. STOP here. Attach to your tax return.				

Form	4626 (2023)			Page <b>3</b>
Pa	t II Corporate Alternative Minimum Tax			
1	Net income or loss per applicable financial statement(s) (AFS) (see instructions):			
а	Consolidated net income or loss per the AFS of the corporation	. 1a		-2,452.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	. 1b		
С	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	. 1c		
d	Adjustment for certain consolidating entries (see instructions)	1d		
е	Specified additional net income or loss item D. Reserved for future use	. 1e		
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	. 1f		-2,452.
2	Adjustments:			
а	Financial statements covering different tax years	. 2a		
b	Reserved for future use - Adjustment 2b	2b		
С	Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c		
d	The corporation's distributive share of adjusted financial statement income of partnerships	. 2d		
е	Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S.			
	shareholder. If zero or less, enter -0 (See instructions)	. 2e		
	Amounts that are not effectively connected to a U.S. trade or business			
g	Certain taxes. Enter the amount from Part III, line 7	. 2g		
h	Patronage dividends and per-unit retain allocations (cooperatives only)	<b>2</b> h		
i	Alaska native corporations	2i		
j	Certain credits (see instructions)	. <b>2</b> j		
k	Mortgage servicing income	. 2k		
- 1	Covered benefit plans described in section 56A(c)(11)(B)			
m	Tax-exempt entities (organizations subject to tax under section 511)	. 2m		
n	Depreciation	. 2n		
	Qualified wireless spectrum			
	Covered transactions			
q	Adjustments related to bankruptcy and insolvency			
r	Certain insurance company adjustments	. <b>2</b> r		
	AFSI adjustment S - Reserved for future use			
	AFSI adjustment T - Reserved for future use			
u	AFSI adjustment U - Reserved for future use			
z	Other (see instructions)			
3	Total adjustments. Combine lines 2a through 2z			-2,452.
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3			-2,452.
5	Financial statement net operating loss (FSNOL) (see instructions)			
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-			
~ ~	Multiply line 6 by 15% (0.15) Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	. 7		
8				
9 10	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-)			
10	Regular tax liability (see instructions)			
11 12	Base erosion minimum tax (see instructions)			
13	Combine lines 10 and 11 Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0 Enter here and on Form			
10	1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13		
Pa	t III Adjustment for Certain Taxes Under Section 56A(c)(5)			
1	Current income tax provision - Foreign	1		
2	Current income tax provision - Federal			
3	Deferred income tax provision - Foreign			
4	Deferred income tax provision - Federal			
5	Income taxes included in equity method investment income			
6 a	Adjustment A - Reserved for future use			
	Adjustment B - Reserved for future use			
	Adjustment C - Reserved for future use			
	Adjustment D - Reserved for future use			
е	Adjustment E - Reserved for future use	. 6e		
	Adjustment F - Reserved for future use			
-	Adjustment G - Reserved for future use			
	Adjustment H - Reserved for future use			
	Income taxes in other places			
7	Total. Combine lines 1 through 6z, Enter here and on Part II, line 2g	7	I	

Form 4626 (2023)					Page <b>4</b>		
Pa	Part IV Alternative Minimum Tax - Corporations Foreign Tax Credit						
Sec	tion I - AMT Foreign Tax Credit						
1	Domestic corporation AMT foreign income taxes:						
а	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B,						
	Part I, column 2(j)	1a					
b	Adjustment	1b					
с	Adjustment	1c					
d	Adjustment	1d					
е	Adjustment	1e					
f	Adjustment	1f					
g	Adjustment	1g					
2	Total domestic corporation AMT foreign income taxes. Combine lines 1a through 1g $\ldots$			2			
3	Allowable controlled foreign corporation (CFC) AMT foreign income taxes:						
а	Pro-rata share of CFC AMT foreign income taxes from Part IV, Section II, line						
	11, column (n)	3a					
b	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3b					
с	Total CFC AMT foreign income taxes. Add lines 3a and 3b			3c			
d	Percentage specified in section 55(b)(2)(A)(i)	3d	15%				
е	Pro-rata share of CFC net income described in section 56A(c)(3) (attach						
	worksheet) (see instructions)	3e					
f	f CFC AMT foreign tax credit limitation (multiply line 3d by line 3e)						
g							
4							
5							
6	Total AMT foreign income taxes. Combine lines 2 and 3g. Enter this amount on Part II, li	6					

Form 4626 (2023)