

Form 990

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

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

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

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

A For the 2024 calendar year, or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

B Check if applicable:	C Name of organization <b>PEN AMERICAN CENTER, INC.</b>		D Employer identification number <b>13-3447888</b>
<input type="checkbox"/> Address change	Doing business as		E Telephone number <b>(212) 334-1660</b>
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) <b>120 BROADWAY, 26TH FLOOR</b>		F Gross receipts \$ <b>31,124,786.</b>
<input type="checkbox"/> Initial return	Room/suite		G
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code <b>NEW YORK, NY 10271</b>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input checked="" type="checkbox"/> Amended return	F Name and address of principal officer: <b>SUMMER LOPEZ</b> <b>SAME AS C ABOVE</b>		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Application pending	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. See instructions
J Website: <b>WWW.PEN.ORG</b>		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: <b>1985</b> M State of legal domicile: <b>NY</b>	

## Part I | Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O.</b>																																																				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.																																																				
Revenue	3 Number of voting members of the governing body (Part VI, line 1a) .....	3 <b>41</b>																																																			
	4 Number of independent voting members of the governing body (Part VI, line 1b) .....	4 <b>41</b>																																																			
Expenses	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) .....	5 <b>84</b>																																																			
	6 Total number of volunteers (estimate if necessary) .....	6 <b>44</b>																																																			
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 12 .....	7a <b>0.</b>																																																			
	b Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	7b <b>0.</b>																																																			
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## Part II | Signature Block

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

Sign Here	Signature of officer <b>SUMMER LOPEZ, INTERIM CO-CEO</b>		Date
	Type or print name and title		
Paid	Preparer's name <b>FREDERICK MARTENS</b>	Preparer's signature	Date
Preparer			Check <input type="checkbox"/> if self-employed
Use Only	Firm's name <b>LUTZ AND CARR, CPAS LLP</b>		PTIN <b>P00298107</b>
	Firm's address <b>551 FIFTH AVENUE, SUITE 400</b>		Firm's EIN <b>13-1655065</b>
	NEW YORK, NY 10176		Phone no. <b>212-697-2299</b>

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

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form 990 (2024)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III .....  X1 Briefly describe the organization's mission:

PEN AMERICAN CENTER, INC. IS AN ASSOCIATION OF WRITERS AND OTHERS IN THE LITERARY COMMUNITY WORKING TO DEFEND FREE EXPRESSION, ADVANCE LITERATURE, AND FOSTER INTERNATIONAL LITERARY FELLOWSHIP.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? .....  Yes  X No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? .....  Yes  X No

If "Yes," describe these changes on Schedule O.

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

4a (Code: \_\_\_\_\_) (Expenses \$ 10,125,593. including grants of \$ 1,000,565.) (Revenue \$ 413,979.)  
**FREE EXPRESSION PROGRAMS:**

PEN AMERICA'S FREE EXPRESSION PROGRAMS DEFEND WRITERS AND JOURNALISTS AND PROTECT FREE EXPRESSION RIGHTS IN THE UNITED STATES AND AROUND THE WORLD. THIS WORK INCLUDES ADVOCACY IN THE UNITED STATES AND INTERNATIONALLY IN DEFENSE OF FREE EXPRESSION; RESEARCH AND REPORTS ON TOPICAL ISSUES RANGING FROM BOOK BANS TO ONLINE ABUSE TO WRITERS IMPRISONED AROUND THE WORLD; DIRECT SUPPORT TO AND CAMPAIGNS ON BEHALF OF WRITERS AND JOURNALISTS FACING THREATS TO THEIR FREE EXPRESSION.

4b (Code: \_\_\_\_\_) (Expenses \$ 726,945. including grants of \$ 182,000.) (Revenue \$ 120,161.)  
**LITERARY AWARDS:**

SINCE 1963, THE PEN AMERICA LITERARY AWARDS HAVE HONORED MANY OF THE MOST OUTSTANDING VOICES IN LITERATURE ACROSS DIVERSE GENRES, INCLUDING FICTION, POETRY, SCIENCE WRITING, ESSAYS, BIOGRAPHY, CHILDREN'S LITERATURE, TRANSLATION, AND DRAMA. WITH THE HELP OF OUR PARTNERS, PEN AMERICA CONFERS OVER 20 DISTINCT AWARDS, FELLOWSHIPS, GRANTS, AND PRIZES EACH YEAR, AWARDING OVER \$300,000 TO WRITERS AND TRANSLATORS.

4c (Code: \_\_\_\_\_) (Expenses \$ 685,789. including grants of \$ 90,799.) (Revenue \$ \_\_\_\_\_)  
**PEN WORLD VOICES FESTIVAL:**

PEN WORLD VOICES IS AMERICA'S PREMIER INTERNATIONAL LITERARY FESTIVAL, ATTRACTING THE BEST-KNOWN WRITERS FROM ACROSS THE GLOBE. SINCE ITS FOUNDING, THE FESTIVAL HAS PRESENTED MORE THAN 1,800 WRITERS AND ARTISTS FROM 118 COUNTRIES SPEAKING 56 LANGUAGES IN VENUES ACROSS NEW YORK CITY AND LOS ANGELES IN A FOUR DAY SERIES OF LITERARY EVENTS WITH A HUMAN RIGHTS FOCUS. THE FESTIVAL WAS FOUNDED BY SALMAN RUSHDIE, ESTHER ALLEN AND MICHAEL ROBERTS IN THE AFTERMATH OF SEPTEMBER 11TH, 2001, WITH THE AIM OF BROADENING CHANNELS OF DIALOGUE BETWEEN THE UNITED STATES AND THE WORLD- A MISSION THAT, TODAY, HAS NEVER BEEN MORE RELEVANT. (CONTINUED ON SCHEDULE O)

4d Other program services (Describe on Schedule O.)(Expenses \$ 5,460,247. including grants of \$ 184,002.) (Revenue \$ 147,418.)4e Total program service expenses 16,998,574.

Form 990 (2024)

## Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3 X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	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. <ul style="list-style-type: none"> <li>a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI</li> <li>b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII</li> <li>c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII</li> <li>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</li> <li>e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X</li> <li>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</li> </ul>	11a X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	11b X	
12b 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	11c X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	11d X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	11e X	
14b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	11f X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	12a 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	12b X	
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	13 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	14a 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	14b X	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	15 X	
20b b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	16 X	
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	17 X	
	18 X	
	19 X	
	20a X	
	20b X	
	21 X	

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

		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
24b	.....	24b	
24c	.....	24c	
24d	.....	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .....	25a	X
25b	.....	25b	X
26	.....	26	X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II .....	27	X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a	a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV .....	28a	X
28b	b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV .....	28b	X
28c	c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV .....	28c	X
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
35a	.....	35a	X
35b	.....	35b	
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 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? Note: All Form 990 filers are required to complete Schedule O .....	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	1a	3 3 4
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	1c	X

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	84
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	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 authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state?		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		
If "Yes," see the instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		
If "Yes," complete Form 4720, Schedule O.			
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		
If "Yes," complete Form 6069.			

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to 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

### Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year .....	41	
1b	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	41	
b	Enter the number of voting members included on line 1a, above, who are independent .....		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .....		X
6	Did the organization have members or stockholders? .....		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? .....		
b	Each committee with authority to act on behalf of the governing body? .....		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....		X

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

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

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NY, CA, AR, HI, KS, MA, MD, ME, MN, NC, ND, NH

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records  
**THE ORGANIZATION - (212) 334-1660**  
**120 BROADWAY, 26TH FLOOR, NEW YORK, NY 10271**

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

 Check if Schedule O contains a response or note to any line in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

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

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) JENNIFER FINNEY BOYLAN PRESIDENT	4.00	X	X				0.	0.	0.
(2) TRACY HIGGINS EXECUTIVE VICE PRESIDENT	1.00	X	X				0.	0.	0.
(3) MARIE ARANA VICE PRESIDENT	1.00	X	X				0.	0.	0.
(4) DINAW MENGESTU VICE PRESIDENT	1.00	X	X				0.	0.	0.
(5) MARVIN PUTNAM VICE PRESIDENT	1.00	X	X				0.	0.	0.
(6) MARKUS DOHLE TREASURER	1.00	X	X				0.	0.	0.
(7) AYAD AKHTAR TRUSTEE	1.00	X					0.	0.	0.
(8) PETER BARBEY TRUSTEE	1.00	X					0.	0.	0.
(9) SUSAN CHOI TRUSTEE	1.00	X					0.	0.	0.
(10) JOHN CHAO TRUSTEE	1.00	X					0.	0.	0.
(11) BRIDGET COLMAN TRUSTEE	1.00	X					0.	0.	0.
(12) ROXANNE DONOVAN TRUSTEE	1.00	X					0.	0.	0.
(13) PATRICIA DUFF TRUSTEE	1.00	X					0.	0.	0.
(14) LAUREN EMBREY TRUSTEE	1.00	X					0.	0.	0.
(15) PATRICIA FILI-KRUSHEL TRUSTEE	1.00	X					0.	0.	0.
(16) JAMES HANNAHAM TRUSTEE	1.00	X					0.	0.	0.
(17) TOM HEALY TRUSTEE	1.00	X					0.	0.	0.

## Part VII

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) ELIZABETH HEMMERDINGER TRUSTEE	1.00	X					0.	0.	0.
(19) LINDA JOHNSON TRUSTEE	1.00	X					0.	0.	0.
(20) ZACHARY KARABELL TRUSTEE	1.00	X					0.	0.	0.
(21) SEAN KELLY TRUSTEE	1.00	X					0.	0.	0.
(22) FRANKLIN LEONARD TRUSTEE	1.00	X					0.	0.	0.
(23) MARGARET LOEB TRUSTEE	1.00	X					0.	0.	0.
(24) MARGO LOWY TRUSTEE	1.00	X					0.	0.	0.
(25) ALLISON MARKIN POWELL TRUSTEE	1.00	X					0.	0.	0.
(26) YVONNE MARSH TRUSTEE	1.00	X					0.	0.	0.
<b>1b Subtotal</b>							0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>							2,654,499.	0.	213,887.
<b>d Total (add lines 1b and 1c)</b>							2,654,499.	0.	213,887.

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

39

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

## Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
KANOPI STUDIOS 5922 INDUS DRIVE, RENO, NV 89502	GRAPHIC SERVICES	454,128.
SUZANNE TRIMEL 266 MIDLAND AVENUE, MONTCLAIR, NJ 07042	MEDIA AND COMMUNICATIONS	108,000.
YEMILE BUCAY 40 SHORE PARK RD, GREAT NECK, NY 11023	DIGITAL SAFETY AND FEP CONSULTANT	102,053.

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

3

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2024)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(27) KEN MILLER TRUSTEE	1.00	X					0.	0.	0.
(28) PAUL MULDOON TRUSTEE	1.00	X					0.	0.	0.
(29) LYNN NOTTAGE TRUSTEE	1.00	X					0.	0.	0.
(30) GEORGE PACKER TRUSTEE	1.00	X					0.	0.	0.
(31) JODI PICOULT TRUSTEE	1.00	X					0.	0.	0.
(32) MICHAEL PIETSCH TRUSTEE	1.00	X					0.	0.	0.
(33) KRYSTYNA PORAY GODDU TRUSTEE	1.00	X					0.	0.	0.
(34) ALIX RITCHIE TRUSTEE	1.00	X					0.	0.	0.
(35) ANYA SALAMA TRUSTEE	1.00	X					0.	0.	0.
(36) RICHARD SARNOFF TRUSTEE	1.00	X					0.	0.	0.
(37) ANDREW SOLOMON TRUSTEE	1.00	X					0.	0.	0.
(38) LUIS URREA TRUSTEE	1.00	X					0.	0.	0.
(39) SUZY WAHBA TRUSTEE	1.00	X					0.	0.	0.
(40) TARA WESTOVER TRUSTEE	1.00	X					0.	0.	0.
(41) JAMIE WOLF TRUSTEE	1.00	X					0.	0.	0.
(42) SUZANNE NOSSEL CHIEF EXECUTIVE OFFICER	40.00		X				450,319.	0.	12,598.
(43) OLAKUNLE APAMPA CHIEF FINANCIAL OFFICER	40.00		X				337,282.	0.	20,748.
(44) KIMBERLY THOMAS CHIEF OPERATING OFFICER	40.00		X				211,766.	0.	21,567.
(45) SUMMER LOPEZ CHIEF PROGRAM OFFICER, FREE EXP	40.00		X				264,140.	0.	19,738.
(46) CLARISSE ROSAZ SHARIYF CHIEF PROGRAM OFFICER, LIT PROG	40.00		X				282,014.	0.	7,260.
Total to Part VII, Section A, line 1c .....									

Total to Part VII, Section A, line 1c .....

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

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns .....	1a			
	b Membership dues .....	1b	352,544.		
	c Fundraising events .....	1c	2,128,150.		
	d Related organizations .....	1d			
	e Government grants (contributions) .....	1e	528,876.		
	f All other contributions, gifts, grants, and similar amounts not included above .....	1f	10,066,705.		
	g Noncash contributions included in lines 1a-1f .....	1g	\$ 116,186.		
	h <b>Total.</b> Add lines 1a-1f .....		13,076,275.		
Program Service Revenue	2 a TRAINING FEES .....	Business Code			
		561000	413,979.	413,979.	
	b TICKET SALES/PROGRAM FEES .....	900099	120,161.	120,161.	
	c PROGRAM MANAGEMENT FEE .....	561000	28,904.	28,904.	
	d .....				
	e .....				
	f All other program service revenue .....		563,044.		
	g <b>Total.</b> Add lines 2a-2f .....				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) .....		876,408.		876,408.
	4 Income from investment of tax-exempt bond proceeds .....				
	5 Royalties .....				
	6 a Gross rents .....	(i) Real	(ii) Personal		
		6a			
	b Less: rental expenses .....	6b			
	c Rental income or (loss) .....	6c			
	d Net rental income or (loss) .....				
	7 a Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other		
		7a	15,957,930.		
	b Less: cost or other basis and sales expenses .....	7b	14,694,029.		
	c Gain or (loss) .....	7c	1,263,901.		
	d Net gain or (loss) .....		1,263,901.		1263901.
	8 a Gross income from fundraising events (not including \$ 2,128,150. of contributions reported on line 1c). See Part IV, line 18 .....	8a	498,815.		
	b Less: direct expenses .....	8b	498,815.		
	c Net income or (loss) from fundraising events .....		0.		
	9 a Gross income from gaming activities. See Part IV, line 19 .....	9a			
	b Less: direct expenses .....	9b			
	c Net income or (loss) from gaming activities .....				
	10 a Gross sales of inventory, less returns and allowances .....	10a			
	b Less: cost of goods sold .....	10b			
	c Net income or (loss) from sales of inventory .....				
Miscellaneous Revenue	11 a OTHER INCOME .....	Business Code			
		900099	152,314.	118,514.	33,800.
	b .....				
	c .....				
	d All other revenue .....				
	e <b>Total.</b> Add lines 11a-11d .....		152,314.		
	12 Total revenue. See instructions .....		15,931,942.	681,558.	0.
					2174109.

**Part IX Statement of Functional Expenses**

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .....	149,748.	149,748.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....	450,161.	450,161.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....	857,457.	857,457.		
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	1,617,677.	916,129.	585,819.	115,729.
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 .....	8,915,336.	6,489,066.	1,331,173.	1,095,097.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	387,601.	276,505.	65,130.	45,966.
9 Other employee benefits .....	938,082.	666,822.	159,559.	111,701.
10 Payroll taxes .....	845,543.	595,262.	152,705.	97,576.
11 Fees for services (nonemployees):				
a Management .....	451,800.		451,800.	
b Legal .....	103,197.		103,197.	
c Accounting .....				
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17 .....	79,643.			79,643.
f Investment management fees .....	75,923.		75,923.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	4,461,338.	3,522,456.	722,439.	216,443.
12 Advertising and promotion .....				
13 Office expenses .....	787,131.	513,704.	202,300.	71,127.
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	1,319,085.	884,102.	290,531.	144,452.
17 Travel .....	900,627.	753,852.	111,841.	34,934.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....	808,812.	448,064.	9,608.	351,140.
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	296,610.	208,813.	53,568.	34,229.
23 Insurance .....				
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 O.)				
a SETTLEMENT	1,250,000.		1,250,000.	
b BOOK PURCHASE/DISTRIBUT	44,292.	37,861.	580.	5,851.
c				
d				
e All other expenses .....	457,708.	228,572.	158,288.	70,848.
25 Total functional expenses. Add lines 1 through 24e	25,197,771.	16,998,574.	5,724,461.	2,474,736.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

## Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing .....	2,611,139.	1	817,532.
	2 Savings and temporary cash investments .....	2,505,643.	2	516,384.
	3 Pledges and grants receivable, net .....	18,075,314.	3	12,486,979.
	4 Accounts receivable, net .....		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	160,372.	9	187,030.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	1,085,643.		
	b Less: accumulated depreciation .....	10b 519,358.	10c 353,087.	10c 566,285.
	11 Investments - publicly traded securities .....	23,281,585.	11	23,391,533.
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	843,068.	15	7,692,617.
	16 Total assets. Add lines 1 through 15 (must equal line 33) .....	47,830,208.	16	45,658,360.
Liabilities	17 Accounts payable and accrued expenses .....	755,065.	17	891,568.
	18 Grants payable .....	444,379.	18	177,184.
	19 Deferred revenue .....	163,186.	19	159,321.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	432,004.	25	7,910,423.
	26 Total liabilities. Add lines 17 through 25 .....	1,794,634.	26	9,138,496.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions .....	19,680,347.	27	17,664,015.
	28 Net assets with donor restrictions .....	26,355,227.	28	18,855,849.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds .....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31 Retained earnings, endowment, accumulated income, or other funds .....		31	
	32 Total net assets or fund balances .....	46,035,574.	32	36,519,864.
	33 Total liabilities and net assets/fund balances .....	47,830,208.	33	45,658,360.

Form 990 (2024)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12) .....	1	15,931,942.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	25,197,771.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	-9,265,829.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	4	46,035,574.
5 Net unrealized gains (losses) on investments .....	5	180,371.
6 Donated services and use of facilities .....	6	
7 Investment expenses .....	7	
8 Prior period adjustments .....	8	125,000.
9 Other changes in net assets or fund balances (explain on Schedule O) .....	9	-555,252.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	10	36,519,864.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant? .....	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....	3a	X
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....	3b	

Form 990 (2024)

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

2024

**Open to Public  
Inspection**

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**Name of the organization**

PEN AMERICAN CENTER, INC.

**Employer identification number**

13-3447888

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.  
2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)  
3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.  
4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_  
5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)  
6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.  
7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)  
8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)  
9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_  
10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)  
11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.  
12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.  
a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**  
b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**  
c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**  
d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**  
e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.  
f Enter the number of supported organizations .....  
g Provide the following information about the supported organization(s).

f Enter the number of supported organizations .....

**g** Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12 Gross receipts from related activities, etc. (see instructions)</b> .....					<b>12</b>	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	%
15 Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	%
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....		
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....		
<b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
<b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		

Schedule A (Form 990) 2024

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	13637448.	27935037.	24078259.	21340060.	13076275.	100067079
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....	169,998.	188,047.	189,646.	246,464.	563,044.	1357199.
3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
6 <b>Total.</b> Add lines 1 through 5 .....	13807446.	28123084.	24267905.	21586524.	13639319.	101424278
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .....	2441501.	1600700.	2381034.	656,188.	901,758.	7981181.
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.
c Add lines 7a and 7b .....	2441501.	1600700.	2381034.	656,188.	901,758.	7981181.
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						93443097.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6 .....	13807446.	28123084.	24267905.	21586524.	13639319.	101424278
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	78,733.	257,322.	242,526.	444,575.	876,408.	1899564.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
c Add lines 10a and 10b .....	78,733.	257,322.	242,526.	444,575.	876,408.	1899564.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	174,652.	138,536.	204,442.	214,935.	152,314.	884,879.
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) .....	14060831.	28518942.	24714873.	22246034.	14668041.	104208721
14 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) .....	15	89.67	%
16 Public support percentage from 2023 Schedule A, Part III, line 15 .....	16	89.94	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) .....	17	1.82	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17 .....	18	1.09	%
19a <b>33 1/3% support tests - 2024.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....			
b <b>33 1/3% support tests - 2023.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....			
20 <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....			

**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**

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
a 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	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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 Part VI 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	
<b>2</b> 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	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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	
<b>2</b> 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	
<b>3</b> 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.	3	

**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 year (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
2a		
2b		
3a		
3b		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section 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		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
Section 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):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e <b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):			
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		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
Section 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 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f <b>Total</b> of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

## Part VI

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)



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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	8,104.	
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	207,978.	
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....	216,082.	
<b>d</b>	Other exempt purpose expenditures .....	24,981,689.	
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....	25,197,771.	
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.	
IF the amount on line 1e, column (a) or (b), is:		THEN the lobbying nontaxable amount is:	
not over \$500,000		20% of the amount on line 1e.	
over \$500,000 but not over \$1,000,000		\$100,000 plus 15% of the excess over \$500,000.	
over \$1,000,000 but not over \$1,500,000		\$175,000 plus 10% of the excess over \$1,000,000.	
over \$1,500,000 but not over \$17,000,000		\$225,000 plus 5% of the excess over \$1,500,000.	
over \$17,000,000		\$1,000,000.	
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....	250,000.	
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.	
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.	
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

## 4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

## Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
<b>2a</b> Lobbying nontaxable amount	689,160.	955,061.	1,000,000.	1,000,000.	3,644,221.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					5,466,332.
<b>c</b> Total lobbying expenditures			223,722.	216,082.	439,804.
<b>d</b> Grassroots nontaxable amount	172,290.	238,765.	250,000.	250,000.	911,055.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,366,583.
<b>f</b> Grassroots lobbying expenditures			6,974.	8,104.	15,078.

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

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers? .....			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....			
c Media advertisements? .....			
d Mailings to members, legislators, or the public? .....			
e Publications, or published or broadcast statements? .....			
f Grants to other organizations for lobbying purposes? .....			
g Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
i Other activities? .....			
j Total. Add lines 1c through 1i .....			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)? .....			
b If "Yes," enter the amount of any tax incurred under section 4912 .....			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

## Part IV Supplemental Information

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

**SCHEDULE D**  
**(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

PEN AMERICAN CENTER, INC.

Employer identification number

13-3447888

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements .....	<b>Held at the End of the Tax Year</b>
2a	
2b	
2c	
2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....	
4 Number of states where property subject to conservation easement is located .....	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1 .....	\$ .....
(ii) Assets included in Form 990, Part X .....	\$ .....
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1 .....	\$ .....
b Assets included in Form 990, Part X .....	\$ .....

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

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

a  Public exhibition  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange program  
 e  Other \_\_\_\_\_

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

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

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance .....

d Additions during the year .....

e Distributions during the year .....

f Ending balance .....

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance .....	2,877,174.	2,697,083.	2,850,202.	1,881,567.	1,715,100.
b Contributions .....			250,000.	821,581.	
c Net investment earnings, gains, and losses .....	268,658.	272,617.	-301,960.	243,168.	243,167.
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....	91,186.	92,526.	101,159.	96,114.	76,700.
f Administrative expenses .....					
g End of year balance .....	3,054,646.	2,877,174.	2,697,083.	2,850,202.	1,881,567.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment .0000 %  
 b Permanent endowment 61.8750 %  
 c Term endowment 38.1250 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? .....

(ii) Related organizations? .....

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? .....

4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....				
b Buildings .....				
c Leasehold improvements .....				
d Equipment .....	466,932.	306,295.	160,637.	
e Other .....	618,711.	213,063.	405,648.	
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....				566,285.

432052 01-02-25

Schedule D (Form 990) (Rev. 12-2024)

**Part VII Investments - Other Securities**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1) SECURITY DEPOSIT	27,333.
(2) DUE FROM PEN AMERICA LOS ANGELES	33,883.
(3) OPERATING RIGHT-OF-USE ASSET	7,631,401.
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))</b>	<b>7,692,617.</b>

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) REFUNDABLE ADVANCE	215,669.
(3) OPERATING LEASE LIABILITY	7,694,754.
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))</b>	<b>7,910,423.</b>

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

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

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

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

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

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

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

**Part XIII Supplemental Information**

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

**PART V, LINE 4:****THE ORGANIZATION'S ENDOWMENT FUNDS ARE DONOR DESIGNATED ENDOWMENTS TO FUND SPECIFIC LITERARY AWARDS.**

**SCHEDULE F**  
**(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Statement of Activities Outside the United States**

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

OMB No. 1545-0047

Attach to Form 990.

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

Name of the organization

**PEN AMERICAN CENTER, INC.**

Employer identification number

**13-3447888****Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  Yes  No

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EUROPE	0	0	PEN INTERNATIONAL DUES & GRANTS TO RECIPIENTS IN THE REGION		352,185.
EAST ASIAN AND THE PACIFIC	0	0	GRANTS TO RECIPIENT IN THE REGION		39,117.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENT IN THE REGION		181,269.
RUSSIA AND NEIGHBORING STATES	0	0	GRANT TO CENTER AND RECIPIENTS IN THE REGION		221,338.
SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENT IN THE REGION		59,600.
SOUTH AMERICA	0	0	GRANTS TO RECIPIENT IN THE REGION		3,171.
NORTH AMERICA	0	0	GRANTS TO RECIPIENT IN THE REGION		777.
<b>3 a Subtotal .....</b>	0	0			857,457.
<b>b Total from continuation sheets to Part I .....</b>	0	0			0.
<b>c Totals (add lines 3a and 3b) .....</b>	0	0			857,457.

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

Schedule F (Form 990) (Rev. 12-2024)

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND AND GREENLAND)	DUES & GRANTS TO RECIPIENTS IN THE REGION	271,265.	WIRE TRANSFER	0.		
		RUSSIA AND NEIGHBORING STATES	STRENGTHENING EURASIAN PEN CENTERS PROJECT	105,971.	WIRE TRANSFER	0.		
		RUSSIA AND NEIGHBORING STATES	CENTER DEVELOPMENT SUPPORT & GRANTS TO RECIPIENTS	113,868.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	CENTER DEVELOPMENT ACTIVITIES	34,117.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND AND GREENLAND)	GRANTS TO RECIPIENTS IN THE REGION	57,269.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GRANTS TO RECIPIENTS	157,669.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	GRANTS TO RECIPIENTS	26,600.	WIRE TRANSFER	0.		

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

3 Enter total number of other organizations or entities .....

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
EMERGENCY ASSISTANCE	RUSSIA AND NEIGHBORING STATES	1	1,500.	WIRE TRANSFERS	0.		
EMERGENCY ASSISTANCE	MIDDLE EAST AND NORTH AFRICA	6	23,600.	WIRE TRANSFERS	0.		
EMERGENCY ASSISTANCE	EUROPE	9	23,650.	WIRE TRANSFERS	0.		
EMERGENCY ASSISTANCE	EAST ASIA AND THE PACIFIC	1	5,000.	WIRE TRANSFERS	0.		
EMERGENCY ASSISTANCE	SUB-SAHARAN AFRICA	2	33,000.	WIRE TRANSFERS	0.		

**Part IV Foreign Forms**

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* .....  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* .....  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* .....  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* .....  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

**Part V Supplemental Information**

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

**PART I, LINE 2:**

**DUES ARE PAID TO PEN'S INTERNATIONAL UMBRELLA ORGANIZATION, INTERNATIONAL PEN, WHICH PROVIDES THE ORGANIZATION WITH AN ANNUAL REPORT TO SUBSTANTIATE THE USE OF FUNDS.**

THE ORGANIZATION AWARDS LITERARY PRIZES TO INDIVIDUALS BASED ON ARTISTIC MERIT IN RECOGNITION OF SIGNIFICANT ACCOMPLISHMENTS IN THE FIELD.

THEREFORE, SINCE THE AWARDS AND PRIZES ARE NOT MADE TO FUND SPECIFIC PROJECTS OR ACTIVITIES OF THE RECIPIENTS, THE ORGANIZATION DOES NOT MONITOR THE EXPENDITURES OF THE RECIPIENTS. AWARDS ARE GIVEN TO INDIVIDUALS OF PROVEN MERIT FOR THEIR PERSONAL USE. TRANSLATION FUND GRANTS, INCLUDED AS PART OF LITERARY AWARDS, ARE AWARDED BASED ON A PROPOSAL AND SAMPLE TRANSLATION INTO ENGLISH OF A PREVIOUSLY-UNTRANSLATED WORK. HALF OF THE GRANT IS FUNDED UPFRONT AND THE REMAINDER IS FUNDED AT THE COMPLETION OF THE TRANSLATION.

EMERGENCY GRANTS MADE TO INDIVIDUALS OUTSIDE THE US ARE BASED ON SUBSTANTIATED AND/OR IMMEDIATE NEED, GENERALLY FOR TEMPORARY LIVING EXPENSES OR FOR LEGAL EXPENSES.

**SCHEDULE G**  
**(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

## Open to Public Inspection

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Name of the organization

PEN AMERICAN CENTER, INC.

**Employer identification number**  
13-3447888

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## Part I

**Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a  Mail solicitations      e  Solicitation of nongovernment grants  
b  Internet and email solicitations      f  Solicitation of government grants  
c  Phone solicitations      g  Special fundraising events  
d  In-person solicitations

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
COMMUNITY COUNSELING SERVICE	CAMPAIGN MANAGEMENT	Yes	No		
- 527 MADISON AVENUE, 5TH	CONSULTATION SERVICE		X	0.	79,643.
<b>Total</b>					79,643.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

NY, CA, AR, HI, KS, MA, MD, ME, MN, NC, NH, NJ, OH, OR, PA, RI, TN, UT, VA, WA, ND

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.  
SEE PART IV FOR CONTINUATIONS**

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Schedule G (Form 990) (Rev. 12-2024)

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

	(a) Event #1 PEN LITERARY GALA (event type)	(b) Event #2 PEN AUTHOR'S EVENINGS (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))	
Revenue	1 Gross receipts .....	2,317,048.	163,023.	146,894.	2,626,965.
	2 Less: Contributions .....	1,899,255.	141,212.	87,683.	2,128,150.
	3 Gross income (line 1 minus line 2) .....	417,793.	21,811.	59,211.	498,815.
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....	119,900.		20,025.	139,925.
	7 Food and beverages .....	195,896.	21,811.	39,186.	256,893.
	8 Entertainment .....				
	9 Other direct expenses .....	101,997.			101,997.
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				498,815.
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				0.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue .....			
Direct Expenses	2 Cash prizes .....			
	3 Noncash prizes .....			
	4 Rent/facility costs .....			
	5 Other direct expenses .....			
	6 Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7 Direct expense summary. Add lines 2 through 5 in column (d) .....			
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) .....			

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? \_\_\_\_\_  Yes  No

b If "No," explain: \_\_\_\_\_

\_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? \_\_\_\_\_  Yes  No

b If "Yes," explain: \_\_\_\_\_

\_\_\_\_\_

**11** Does the organization conduct gaming activities with nonmembers? .....  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? .....  Yes  No

**13** Indicate the percentage of gaming activity conducted in:

a The organization's facility .....	13a	%
b An outside facility .....	13b	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? .....  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_

**c** If "Yes," enter the name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

**16** Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided  
\_\_\_\_\_  
\_\_\_\_\_

Director/officer  Employee  Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....  Yes  No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:**

**(I) NAME OF FUNDRAISER: COMMUNITY COUNSELING SERVICE**

**(I) ADDRESS OF FUNDRAISER:**

**527 MADISON AVENUE, 5TH FLOOR, NEW YORK, NY 10022**

**Part IV** **Supplemental Information (continued)**

**SCHEDULE I**  
(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**PEN AMERICAN CENTER, INC.**

**Employer identification number**  
**13-3447888**

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a) Name and address of organization or government</b>	<b>(b) EIN</b>	<b>(c) IRC section (if applicable)</b>	<b>(d) Amount of cash grant</b>	<b>(e) Amount of noncash assistance</b>	<b>(f) Method of valuation (book, FMV, appraisal, other)</b>	<b>(g) Description of noncash assistance</b>	<b>(h) Purpose of grant or assistance</b>
BARD COLLEGE 30 CAMPUS ROAD ANNANDALE-ON-HUDSON, NY 12504	14-1713034	501(C)(3)	72,223.	0.			RUSSIAN INDEPENDENT MEDIA ARCHIVE (RIMA) SUBGRANT
NCF FREEDOM 4535 45TH COURT SARASOTA, FL 34234	92-2671300		19,500.	0.			DEFENDING COLLEGE FROM GOV CENSORSHIP
THE TEXAS TRIBUNE 919 CONGRESS AVE, SIXTH FLOOR AUSTIN, TX 78701	26-4527097	501(C)(3)	17,500.	0.			NONPARTISAN ANTI-DISINFORMATION INITIATIVES
FACTCHEQUEANDO 5150 FAIR OAKS BLVD, STE. 101-337 CARMICHAEL, CA 95608	99-2721500	501(C)(3)	17,750.	0.			NONPARTISAN ANTI-DISINFORMATION INITIATIVES
CONECTA ARIZONA 7507 S. 27TH TER. PHEONIX, TX 85042	85-1916995		17,500.	0.			NONPARTISAN ANTI-DISINFORMATION INITIATIVES

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **3.**

3 Enter total number of other organizations listed in the line 1 table **2.**

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

Schedule I (Form 990) (Rev. 12-2024)

<b>Part III Grants and Other Assistance to Domestic Individuals.</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.					
<b>(a)</b> Type of grant or assistance	<b>(b)</b> Number of recipients	<b>(c)</b> Amount of cash grant	<b>(d)</b> Amount of non-cash assistance	<b>(e)</b> Method of valuation (book, FMV, appraisal, other)	<b>(f)</b> Description of noncash assistance
LITERARY AWARD	59	229,845.	0.		
TRANSLATION	13	41,935.	0.		
US WRITERS FUND (USWAI)	72	178,381.	0.		

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**PART I, LINE 2:**

THE ORGANIZATION AWARDS LITERARY PRIZES TO INDIVIDUALS BASED ON ARTISTIC MERIT IN RECOGNITION OF SIGNIFICANT ACCOMPLISHMENTS IN THE FIELD. THEREFORE, SINCE THE AWARDS AND PRIZES ARE NOT MADE TO FUND SPECIFIC PROJECTS OR ACTIVITIES OF THE RECIPIENTS, THE ORGANIZATION DOES NOT MONITOR THE EXPENDITURES OF THE RECIPIENTS. AWARDS ARE GIVEN TO INDIVIDUALS OF PROVEN MERIT FOR THEIR PERSONAL USE. TRANSLATION FUND GRANTS, INCLUDED AS PART OF LITERARY AWARDS, ARE AWARDED BASED ON A PROPOSAL AND SAMPLE TRANSLATION INTO ENGLISH OF A PREVIOUSLY-UNTRANSLATED WORK. HALF OF THE GRANT IS FUNDED UPFRONT AND THE REMAINDER IS FUNDED AT THE COMPLETION OF THE TRANSLATION.

EMERGENCY GRANTS ARE MADE TO WRITERS, WITH WHOM PEN SHARES A COMMUNITY, FOR IMMEDIATE CASH NEEDS THAT ARE DOCUMENTED IN A WRITTEN APPLICATION. THE ORGANIZATION'S WRITER'S FUND COMMITTEE MEETS QUARTERLY TO REVIEW APPLICATIONS FROM WRITERS IN NEED. GRANTS ARE PROVIDED TO THOSE WITH IMMEDIATE, SUBSTANTIATED NEED. THE WRITER'S FUND COMMITTEE MAINTAINS RECORDS OF APPLICATIONS.

**SCHEDULE J**  
**(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**PEN AMERICAN CENTER, INC.**

Employer identification number

**13-3447888****Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

<input type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....

**c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SUZANNE NOSSEL CHIEF EXECUTIVE OFFICER	(i) 450,319.	0.	0.	10,350.	2,248.	462,917.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(2) OLAKUNLE APAMPA CHIEF FINANCIAL OFFICER	(i) 272,282.	65,000.	0.	8,268.	12,480.	358,030.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(3) KIMBERLY THOMAS CHIEF OPERATING OFFICER	(i) 211,766.	0.	0.	0.	21,567.	233,333.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(4) SUMMER LOPEZ CHIEF PROGRAM OFFICER, FREE EXP	(i) 239,140.	25,000.	0.	7,260.	12,478.	283,878.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(5) CLARISSE ROSAZ SHARIYF CHIEF PROGRAM OFFICER, LIT PROG	(i) 242,014.	40,000.	0.	7,260.	0.	289,274.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(6) GERALDINE BAUM CHIEF COMMUNICATIONS OFFICER	(i) 210,073.	20,000.	0.	6,750.	39,418.	276,241.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(7) ALLISON LEE MANAGING DIRECTOR, LA	(i) 216,322.	20,000.	0.	6,552.	2,745.	245,619.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(8) JONATHAN FRIEDMAN MANAGING DIRECTOR, FREE EXP	(i) 196,269.	25,000.	5,452.	6,052.	0.	232,773.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(9) MAAYAN DAUBER CHIEF DEVELOPMENT OFFICER	(i) 198,604.	15,000.	0.	6,250.	34,446.	254,300.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(10) SHAWNNA JANNAH MANAGING DIRECTOR/HR	(i) 177,258.	25,000.	0.	5,550.	24,213.	232,021.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						

### **Part III Supplemental Information**

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

**SCHEDULE M**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Noncash Contributions**

OMB No. 1545-0047

**2024**Open to Public  
Inspection

Name of the organization

**PEN AMERICAN CENTER, INC.**Employer identification number  
**13-3447888****Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....				
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	5	116,186.	FAIR MARKET VALUE
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other .....				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ( _____ )				
26 Other ( _____ )				
27 Other ( _____ )				
28 Other ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions  
for which the organization completed Form 8283, Part V, Donee Acknowledgement .....**29****0**

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a	X	
31	X	
32a	X	

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

Schedule M (Form 990) 2024

## Part II

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**SCHEDULE O  
(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**PEN AMERICAN CENTER, INC.**Employer identification number  
**13-3447888****FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

PEN AMERICAN CENTER, INC. IS AN ASSOCIATION OF WRITERS AND OTHERS IN  
THE LITERARY COMMUNITY WORKING TO DEFEND FREE EXPRESSION, ADVANCE  
LITERATURE, AND FOSTER INTERNATIONAL LITERARY FELLOWSHIP.

**AMENDED RETURN**

THE FOLLOWING HAVE BEEN REVISED FOLLOWING THE COMPLETION OF THE AUDIT  
OF THE ORGANIZATION'S 2024 FINANCIAL STATEMENTS BY ITS INDEPENDENT  
AUDITORS:

PART III, LINES 4A, 4D AND 4E

PART IV, LINE 12B

PART IX, LINES 7, 8, 9, 10, 13, 16, 22 AND 25

PART XII, LINES 2B AND 2C

**FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:**

THE 20TH ANNIVERSARY OF THE UNITED STATES LEADING INTERNATIONAL  
LITERARY FESTIVAL WAS CANCELLED TWO WEEKS BEFORE THE FESTIVAL'S  
SCHEDULED START DATE. SOME FESTIVAL PROGRAMS DID OCCUR WITHOUT BEING  
NAMED UNDER THE FESTIVAL UMBRELLA. GIVEN THE TIMING OF THE CANCELLATION  
SIGNIFICANT NON-REFUNDABLE COSTS WERE INCURRED INCLUDING TRAVEL BOOKED  
AND VENUE RENTALS.

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

PUBLIC PROGRAMS; CONTENT AND OUTREACH; MEMBERSHIP; BRANCHES; PRISON  
WRITING; PEN AMERICA JOURNAL; WRITERS FUND.

EXPENSES \$ 5,460,247. INCLUDING GRANTS OF \$ 184,002. REVENUE \$ 147,418.

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

THE ORGANIZATION IS A MEMBERSHIP ORGANIZATION. THE MEMBERSHIP OF PEN IS  
COMPOSED OF POETS, PLAYWRIGHTS, EDITORS, ESSAYISTS, NOVELISTS, SHORT STORY  
WRITERS, BIOGRAPHERS, HISTORIANS, PHILOSOPHERS, CRITICS, TRANSLATORS, AND  
OTHERS SIMILARLY ENGAGED. THE QUALIFICATION FOR MEMBERSHIP IS ACKNOWLEDGED  
ACHIEVEMENT IN THE LITERARY FIELD OR OTHER DISTINGUISHED SERVICE TO THE  
LITERARY COMMUNITY. A SEPARATE ASSOCIATE MEMBERSHIP CATEGORY IS CONFERRED  
UPON STUDENTS, NON-QUALIFYING WRITERS, AND INDIVIDUALS WHO SUPPORT PEN'S  
GOALS. ASSOCIATE MEMBERSHIP CARRIES NO VOTING RIGHTS.

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

PEN AMERICAN CENTER IS A MEMBERSHIP ORGANIZATION WITH APPROXIMATELY 4,000  
CURRENT MEMBERS. THE MEMBERSHIP, IN ITS ANNUAL MEETING GENERALLY HELD IN  
DECEMBER OF EACH YEAR, ELECTS PEN'S GOVERNING BODY. ACCORDING TO OUR  
BY-LAWS:

— "THE AFFAIRS AND PROPERTY OF PEN SHALL BE MANAGED BY ITS GOVERNING BOARD,  
THE BOARD OF TRUSTEES, WHO ARE LEGALLY RESPONSIBLE AS FIDUCIARIES TO SEE  
THAT PEN CARRIES OUT ITS PROGRAMS IN FULFILLMENT OF ITS CHARITABLE  
PURPOSES..."

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

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization

PEN AMERICAN CENTER, INC.

Employer identification number

13-3447888

ONLY TO THE EXTENT OF BY-LAW CHANGES.

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

THE MANAGING DIRECTOR OF FINANCE AND ADMINISTRATION, THE INTERIM CHIEF OPERATING OFFICER, THE CO-CHIEF EXECUTIVE OFFICERS AND THE CHAIR OF THE AUDIT COMMITTEE REVIEWED A DRAFT OF FORM 990. THE FINAL FORM 990 IS THEN PROVIDED TO THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES PRIOR TO FILING.

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

AT EACH MARCH BOARD MEETING (FIRST MEETING OF THE YEAR), THE CONFLICT OF INTEREST POLICY IS CIRCULATED PRIOR TO THE MEETING AND RETURNED BY EACH TRUSTEE TO THE CO-CHIEF EXECUTIVE OFFICERS.

ANY TRUSTEE WHO IS UNCERTAIN ABOUT A POSSIBLE CONFLICT SHOULD REQUEST THE BOARD TO MAKE A DETERMINATION, AND THE BOARD SHALL RESOLVE THE QUESTION BY MAJORITY VOTE.

TRUSTEES WHO HAVE BEEN FOUND TO HAVE A CONFLICT IN ANY MATTER PENDING BEFORE THE BOARD SHALL REFRAIN FROM PARTICIPATING IN CONSIDERATION OF THE MATTER. THE BOARD MAY REQUEST INFORMATION OR INTERPRETATION FROM THE PERSON(S) INVOLVED IN THE CONFLICT. THE TRUSTEE INVOLVED IN THE CONFLICT SHALL NOT VOTE ON SUCH MATTERS.

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

THE COMPENSATION OF THE CHIEF EXECUTIVE OFFICER IS DETERMINED BY THE BOARD OF DIRECTORS WITH INPUT FROM INDEPENDENT EXTERNAL SOURCES. THE CHIEF EXECUTIVE OFFICER, IN CONSULTATION WITH THE CHIEF FINANCIAL OFFICER, DETERMINES STAFF COMPENSATION BASED ON THE SALARY LEVEL OF PREVIOUS STAFF WITH SIMILAR RESPONSIBILITIES, AND TAKING INTO CONSIDERATION THE EXPERIENCE OF THE CANDIDATE AND THE MARKETPLACE.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:  
NY, CA, AR, HI, KS, MA, MD, ME, MN, NC, ND, NH, NJ, OH, OR, PA, RI, TN, UT, VA, WA

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

THE ORGANIZATION'S CHARTER, ANNUAL REPORT, AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE. FORM 990 AND THE CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE UPON WRITTEN REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	174,892.
MANAGEMENT AND GENERAL EXPENSES	624,068.
FUNDRAISING EXPENSES	126,410.
TOTAL EXPENSES	925,370.

PROGRAM CONSULTANTS:

PROGRAM SERVICE EXPENSES	3,347,564.
MANAGEMENT AND GENERAL EXPENSES	98,371.
FUNDRAISING EXPENSES	90,033.
TOTAL EXPENSES	3,535,968.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	4,461,338.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

LOSSES ON UNCOLLECTABLE PLEDGES	-555,252.
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## Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

**Attach to Form 990.**

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

PEN AMERICAN CENTER, INC.

**Employer identification number**  
13-3447888

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

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

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

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

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

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

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

## Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.