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CLIENT'S COPY

RENNER AND COMPANY, CPA, P.C.  
700 NORTH FAIRFAX STREET, SUITE 400  
ALEXANDRIA, VIRGINIA, 22314  
703-535-1200 703-535-1205 (FAX)

NOVEMBER 14, 2025

RESTORE AMERICA'S ESTUARIES  
601 13TH STREET NW  
WASHINGTON, DC 20005

RESTORE AMERICA'S ESTUARIES:

ENCLOSED IS THE ORGANIZATION'S 2024 EXEMPT ORGANIZATION RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT  
TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-  
TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT  
MAIL A PAPER COPY OF THE RETURN TO THE IRS.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN  
THIS COPY INDEFINITELY.

SINCERELY,

RENNER AND COMPANY, CPA, P.C.

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700 NORTH FAIRFAX STREET, SUITE 400  
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703-535-1200 703-535-1205 (FAX)

NOVEMBER 14, 2025

RESTORE AMERICA'S ESTUARIES  
601 13TH STREET NW  
WASHINGTON, DC 20005

RESTORE AMERICA'S ESTUARIES:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2024 EXEMPT ORGANIZATION RETURN,  
AS FOLLOWS...

2024 FORM 990

THE ORIGINAL RETURN SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE  
FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

SINCERELY,

RENNER AND COMPANY, CPA, P.C.

## Filing Instructions

Prepared for:	Prepared by:
RESTORE AMERICA'S ESTUARIES 601 13TH STREET NW WASHINGTON, DC 20005	RENNER AND COMPANY CPA, P.C. 700 NORTH FAIRFAX STREET SUITE 400 ALEXANDRIA, VA 22314

2024 FORM 990

### ELECTRONIC FILING:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS.

Form 8879-TE

**IRS E-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_

Do not send to the IRS. Keep for your records.

Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**2024**Department of the Treasury  
Internal Revenue Service

Name of filer

**RESTORE AMERICA'S ESTUARIES**

EIN or SSN

54-1965304

Name and title of officer or person subject to tax **DANIEL HAYDEN**  
**PRESIDENT AND CEO****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) <input type="text"/>	1b	8,108,187.
2a	Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) <input type="text"/>	2b	<input type="text"/>
3a	Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) <input type="text"/>	3b	<input type="text"/>
4a	Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) <input type="text"/>	4b	<input type="text"/>
5a	Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c) <input type="text"/>	5b	<input type="text"/>
6a	Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) <input type="text"/>	6b	<input type="text"/>
7a	Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) <input type="text"/>	7b	<input type="text"/>
8a	Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) <input type="text"/>	8b	<input type="text"/>
9a	Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) <input type="text"/>	9b	<input type="text"/>
10a	Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22) <input type="text"/>	10b	<input type="text"/>

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) *Daniel Hayden*, (EIN) 541965304 and that I have examined a copy of the

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

 I authorize **RENNER AND COMPANY CPA, P.C.**

ERO firm name

to enter my PIN **12151**Enter five numbers, but  
do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**54560112152**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

**ADRIEL HENRIQUEZ BAIRRES, CPA**

Date

**11/14/25**

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

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

Form 8879-TE (2024)

Form **8868**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

File a separate application for each return.

Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

Type or Print	Name of exempt organization, employer, or other filer, see instructions.  <b>RESTORE AMERICA'S ESTUARIES</b>	Taxpayer identification number (TIN)  <b>54-1965304</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions.  <b>601 13TH STREET NW</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.  <b>WASHINGTON, DC 20005</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**The books are in the care of **THE ORGANIZATION****601 13TH ST. NW 12TH FLOOR - WASHINGTON, DC 20005**Telephone No. **703-524-0248**

Fax No. \_\_\_\_\_

• If the organization does not have an office or place of business in the United States, check this box \_\_\_\_\_   
 • If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box \_\_\_\_\_.  If it is for part of the group, check this box \_\_\_\_\_.  and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 **24** or  
 tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

Form **8868** (Rev. 1-2025)

Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public  
Inspection

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

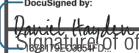
B Check if applicable:	C Name of organization <b>RESTORE AMERICA'S ESTUARIES</b>		D Employer identification number <b>54-1965304</b>
<input type="checkbox"/> Address change	Doing business as		E Telephone number <b>703-524-0248</b>
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) <b>601 13TH STREET NW</b>		F Gross receipts \$ <b>8,108,187.</b>
<input type="checkbox"/> Initial return	Room/suite		G City or town, state or province, country, and ZIP or foreign postal code <b>WASHINGTON, DC 20005</b>
<input type="checkbox"/> Final return/terminated	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<input type="checkbox"/> Amended return	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> Application pending	If "No," attach a list. See instructions		
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		J Website: <b>WWW.ESTUARIES.ORG</b>	
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>1999</b> M State of legal domicile: <b>VA</b>	

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>RESTORE AMERICA'S ESTUARIES IS DEDICATED TO THE PROTECTION AND RESTORATION OF BAYS AND ESTUARIES AS</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	3	10
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	4	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	5	15
Expenses	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	6	10
	6 Total number of volunteers (estimate if necessary)	7a	0.
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 12	7b	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11		
		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	<b>3,915,655.</b>	<b>7,041,614.</b>
	9 Program service revenue (Part VIII, line 2g)	<b>131,469.</b>	<b>1,016,508.</b>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>14,187.</b>	<b>12,731.</b>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>149,972.</b>	<b>37,334.</b>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>4,211,283.</b>	<b>8,108,187.</b>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>2,560,592.</b>	<b>5,128,971.</b>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,280,564.</b>	<b>1,434,336.</b>
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	b Total fundraising expenses (Part IX, column (D), line 25)	<b>60,651.</b>	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>496,993.</b>	<b>1,369,752.</b>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>4,338,149.</b>	<b>7,933,059.</b>
	19 Revenue less expenses. Subtract line 18 from line 12	<b>-126,866.</b>	<b>175,128.</b>
		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	<b>1,907,365.</b>	<b>3,081,642.</b>
	21 Total liabilities (Part X, line 26)	<b>939,525.</b>	<b>1,938,674.</b>
	22 Net assets or fund balances. Subtract line 21 from line 20	<b>967,840.</b>	<b>1,142,968.</b>

## 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	Preparer's name <b>ADRIEL HENRIQUEZ BAIRÉS, ADRIEL HENRIQUEZ BAI</b>	Preparer's signature 	Date <b>11/14/25</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01822536</b>
Paid Preparer	Firm's name <b>RENNER AND COMPANY CPA, P.C.</b>	Firm's EIN <b>54-1498950</b>			
Use Only	Firm's address <b>700 NORTH FAIRFAX STREET SUITE 400 ALEXANDRIA, VA 22314</b>	Phone no. (703) 535-1200			

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:

**RESTORE AMERICA'S ESTUARIES IS DEDICATED TO THE PROTECTION AND RESTORATION OF BAYS AND ESTUARIES AS ESSENTIAL RESOURCES FOR OUR NATION.**

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 \$ 2,767,481. including grants of \$       ) (Revenue \$       )

**SOUTHEAST NEW ENGLAND PROGRAM WATERSHED GRANTS:**

RAE PARTNERS WITH THE U.S. ENVIRONMENTAL PROTECTION AGENCY TO MANAGE A REGIONAL GRANTS PROGRAM THAT FUNDS PROJECTS TO RESTORE CLEAN WATER AND HEALTHY COASTAL ECOSYSTEMS FROM CAPE COD, MA TO WESTERLY, RI. THROUGH THIS PROGRAM RAE HAS AWARDED MORE THAN \$10.3 MILLION TO STATE AGENCIES, NON-PROFIT ORGANIZATIONS, MUNICIPALITIES, UNIVERSITIES, AND REGIONAL PLANNING COMMISSIONS. THIS FUNDING HAS SUPPORTED A DIVERSE RANGE OF PROJECTS THROUGHOUT THE REGION, INCLUDING A SIGNIFICANT NUMBER IN TRADITIONALLY UNDERSERVED AREAS. RAE ENTERED INTO AN ADDITIONAL COOPERATIVE AGREEMENT WITH THE U.S. ENVIRONMENTAL PROTECTION AGENCY IN 2021 TO EXTEND THE WORK IN THE SAME GEOGRAPHICAL REGION FOR 5 MORE YEARS.

4b (Code:       ) (Expenses \$ 1,753,260. including grants of \$ 5,128,971.) (Revenue \$       )

**COMMUNITY-BASED COASTAL HABITAT RESTORATION:**

RESTORE AMERICA'S ESTUARIES (RAE) AND ITS ALLIANCE MEMBERS HAVE WORKED SINCE 1996 TO RESTORE OUR NATION'S CRITICAL COASTAL AREAS AND BRING THEM BACK TO LIFE. THROUGH OUR COMMUNITY BASED RESTORATION PROGRAM, RAE PARTNERS WITH GOVERNMENT AGENCIES, CORPORATIONS, CIVIC ORGANIZATIONS, SCIENTISTS, AND LOCAL VOLUNTEERS ON RESTORATION PROJECTS WITH TANGIBLE IMPACTS. AMONG OUR GOALS ARE THE RETURN OF ABUNDANT FISHERIES, STRONG LOCAL ECONOMIES, AND SHORELINES THAT ARE RESILIENT TO STORMS AND FLOODING. THROUGH THESE EFFORTS RAE HAS SUPPORTED HUNDREDS OF LOCAL RESTORATION PROJECTS THROUGHOUT THE UNITED STATES, ACHIEVING MEANINGFUL ENVIRONMENTAL RESULTS, AND ENGAGING MEMBERS OF LOCAL COMMUNITIES IN THE PROTECTION OF THEIR NATURAL RESOURCES.

4c (Code:       ) (Expenses \$ 1,819,970. including grants of \$       ) (Revenue \$ 82,334.)

**NATIONAL ESTUARY PROGRAM GRANT PROGRAM:**

RESTORE AMERICA'S ESTUARIES, UNDER A COOPERATIVE AGREEMENT WITH THE U.S. ENVIRONMENTAL PROTECTION AGENCY, ADMINISTERS TWO GRANT PROGRAMS TO PROTECT AND RESTORE THE NATURAL RESOURCES WITHIN DESIGNATED NATIONAL ESTUARY PROGRAM AREAS. THESE GRANT PROGRAMS ADDRESS THE FOLLOWING CONGRESSIONALLY-SET PRIORITIES:

- LOSS OF KEY HABITATS RESULTING IN SIGNIFICANT IMPACTS ON FISHERIES AND WATER QUALITY SUCH AS SEAGRASS, MANGROVES, TIDAL AND FRESHWATER WETLANDS, FORESTED WETLANDS, KELP BEDS, SHELLFISH BEDS, AND CORAL REEFS; RECURRING HARMFUL ALGAE BLOOMS; UNUSUAL OR UNEXPLAINED MARINE MAMMAL MORTALITIES;
- PROLIFERATION OR INVASION OF SPECIES THAT LIMIT RECREATIONAL USES,

4d Other program services (Describe on Schedule O.)

(Expenses \$ 889,664. including grants of \$       ) (Revenue \$ 971,508.)

4e Total program service expenses 7,230,375.

Form 990 (2024)

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
If "Yes," complete Schedule A .....

2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions .....

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 .....

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II .....

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 .....

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 .....

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 .....

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III .....

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 .....

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 .....

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI .....

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 .....

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 .....

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 .....

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X .....

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 .....

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII .....

b Was the organization included in consolidated, independent audited financial statements for the tax year?  
If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional .....

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E .....

14a Did the organization maintain an office, employees, or agents outside of the United States? .....

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV .....

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 .....

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 .....

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 .....

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 .....

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 .....

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H .....

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....

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 .....

	Yes	No
1	X	
2	X	
3		X
4	X	
5		X
6		X
7		X
8		X
9		X
10		X
11a		X
11b		X
11c		X
11d		X
11e		X
11f		X
12a		X
12b		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20a		X
20b		
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	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	24b	
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	24c	
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	24d	
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .....	25a	X
25b	b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I .....	25b	X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II .....	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 employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III .....	27	X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, 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	Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	35a	X
35b	b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 .....	35b	X
36	<b>Section 501(c)(3) organizations.</b> 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	20
1b	b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	1b	0
1c	c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	1c	

## 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	15
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .....	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	4a	X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	6b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
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? .....	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year .....	7e	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	7f	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	8	
8	<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? .....	9a	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
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? .....		
10	<b>Section 501(c)(7) organizations.</b> Enter:	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12 .....	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....		
11	<b>Section 501(c)(12) organizations.</b> Enter:	11a	
a	Gross income from members or shareholders .....	11b	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13a	
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	
14a	Did the organization receive any payments for indoor tanning services during the tax year? .....	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....	14b	
15	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? .....	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	16	X
If "Yes," complete Form 4720, Schedule O.			
17	<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? .....	17	
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

1a Enter the number of voting members of the governing body at the end of the tax year ..... **1a** 10  Yes  No  
 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.

1b Enter the number of voting members included on line 1a, above, who are independent ..... **1b** 10  Yes  No

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ..... **2**  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? ..... **3**  X

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... **4**  X

5 Did the organization become aware during the year of a significant diversion of the organization's assets? ..... **5**  X

6 Did the organization have members or stockholders? ..... **6**  X

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ..... **7a**  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? ..... **7b**  X

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  
 a The governing body? ..... **8a**  X  
 b Each committee with authority to act on behalf of the governing body? ..... **8b**  X

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 ..... **9**  X

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

10a Did the organization have local chapters, branches, or affiliates? ..... **10a**  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? ..... **10b**

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? ..... **11a**  X  
 b Describe on Schedule O the process, if any, used by the organization to review this Form 990.

12a Did the organization have a written conflict of interest policy? If "No," go to line 13 ..... **12a**  X  
 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ..... **12b**  X  
 c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done ..... **12c**  X

13 Did the organization have a written whistleblower policy? ..... **13**  X

14 Did the organization have a written document retention and destruction policy? ..... **14**  X

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  
 a The organization's CEO, Executive Director, or top management official ..... **15a**  X  
 b Other officers or key employees of the organization ..... **15b**  X  
 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? ..... **16a**  X  
 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 **CA, FL, MD, NJ, NY, NC, RI, VA**

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.  
 X 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 - 703-524-0248**  
**601 13TH ST. NW 12TH FLOOR, WASHINGTON, DC 20005**

**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) ELSA L SCHWARTZ SR DIR OF REST & ADMIN	40.00				X		219,426.	0.	23,393.
(2) DANIEL HAYDEN PRESIDENT & CEO	40.00		X				205,938.	0.	10,297.
(3) WALTER L SPEIDELL SENIOR DIRECTOR OF DEVELOPMENT	40.00				X		120,279.	0.	18,436.
(4) THOMAS ARDITO DIRECTOR OF SNEP WATERSHED	40.00				X		115,834.	0.	18,215.
(5) SUZANNE SIMON DIRECTOR OF NEP WATERSHEDS GRANT	40.00				X		100,574.	0.	17,451.
(6) KIMBERLY DAVIS REYHER CHAIR	2.00	X	X				0.	0.	0.
(7) ALISON PROST VICE CHAIR	2.00	X	X				0.	0.	0.
(8) BOB STOKES TREASURER	2.00	X	X				0.	0.	0.
(9) DAVID LEWIS SECRETARY	2.00	X	X				0.	0.	0.
(10) EVYLN ANDRADE DIRECTOR	2.00	X					0.	0.	0.
(11) PETER CLARK DIRECTOR	2.00	X					0.	0.	0.
(12) TIM DILLINGHAM DIRECTOR	2.00	X					0.	0.	0.
(13) TODD MILLER DIRECTOR	2.00	X					0.	0.	0.
(14) LEAH SCHMALZ DIRECTOR	2.00	X					0.	0.	0.
(15) TOPHER HAMBLETT DIRECTOR	2.00	X					0.	0.	0.

## Part VII

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

1b Subtotal .....	762,051.	0.	87,792.
c Total from continuation sheets to Part VII, Section A .....	0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....	<b>762,051.</b>	<b>0.</b>	<b>87,792.</b>

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

line 1a? If "Yes," complete Schedule J for such individual .....

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 .....

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 .....

## 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.

The organization must report compensation for the calendar year ending when or within the organization's tax year.			
	(A) Name and business address	(B) Description of services	(C) Compensation
<b>2</b>	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization.	0	

## 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			
	c Fundraising events .....	1c			
	d Related organizations .....	1d			
	e Government grants (contributions) .....	1e 6,544,977.			
	f All other contributions, gifts, grants, and similar amounts not included above .....	1f 496,637.			
	g Noncash contributions included in lines 1a-1f .....	1g \$			
	h Total. Add lines 1a-1f .....	7,041,614.			
Program Service Revenue	2 a CONFERENCE AND MEETING .....	Business Code 900099	971,508.	971,508.	
	b AFFILIATE DUES .....	900099	45,000.	45,000.	
	c .....				
	d .....				
	e .....				
	f All other program service revenue .....				
	g Total. Add lines 2a-2f .....	1,016,508.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) .....		12,731.		12,731.
	4 Income from investment of tax-exempt bond proceeds .....				
	5 Royalties .....				
	6 a Gross rents .....	(i) Real 6a			
	b Less: rental expenses .....	(ii) Personal 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 7a			
	b Less: cost or other basis and sales expenses .....	(ii) Other 7b			
	c Gain or (loss) .....	7c			
	d Net gain or (loss) .....				
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	8a			
	b Less: direct expenses .....	8b			
	c Net income or (loss) from fundraising events .....				
	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 MISCELLANEOUS REVENUE .....	Business Code 900099	37,334.	37,334.	
	b .....				
	c .....				
	d All other revenue .....				
	e Total. Add lines 11a-11d .....	37,334.			
	12 Total revenue. See instructions .....	8,108,187.	1,053,842.	0.	12,731.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .....	5,128,971.	5,128,971.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	216,233.	157,004.	50,296.	8,933.
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 .....	967,898.	702,774.	225,135.	39,989.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	43,651.	31,694.	10,153.	1,804.
9 Other employee benefits .....	114,598.	83,207.	26,656.	4,735.
10 Payroll taxes .....	91,956.	66,768.	21,389.	3,799.
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....				
c Accounting .....	79,859.	53,153.	26,706.	
d Lobbying .....	60,000.	60,000.		
e Professional fundraising services. See Part IV, line 17 .....				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	279,159.	165,738.	113,421.	
12 Advertising and promotion .....	24,306.	23,456.	850.	
13 Office expenses .....	67,791.	13,674.	53,750.	367.
14 Information technology .....	20,101.	5,216.	14,885.	
15 Royalties .....				
16 Occupancy .....	33,751.	33,751.		
17 Travel .....	98,739.	78,418.	19,677.	644.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....	601,574.	549,750.	51,824.	
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....				
23 Insurance .....	7,333.	5,043.	2,203.	87.
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 <b>OTHER EXPENSES</b>	68,936.	52,838.	16,098.	
b <b>BANK CHARGES</b>	23,944.	16,464.	7,193.	287.
c <b>PUBLICATIONS AND PRINTI</b>	2,103.	2,103.		
d <b>EQUIPMENT AND MAINTENAN</b>	1,413.		1,413.	
e All other expenses .....	743.	353.	384.	6.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	7,933,059.	7,230,375.	642,033.	60,651.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

## Part X Balance Sheet

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

		(A) Beginning of year	(B) End of year
Assets	1 Cash - non-interest-bearing .....	626,135.	1 431,615.
	2 Savings and temporary cash investments .....	396,055.	2 312,427.
	3 Pledges and grants receivable, net .....	829,758.	3 2,085,958.
	4 Accounts receivable, net .....	23,077.	4 232,451.
	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 .....	27,841.	9 14,692.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a	
	b Less: accumulated depreciation .....	10b	10c
	11 Investments - publicly traded securities .....		11
	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 .....	4,499.	15 4,499.
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,907,365.	16 3,081,642.
Liabilities	17 Accounts payable and accrued expenses .....	939,525.	17 1,936,174.
	18 Grants payable .....		18
	19 Deferred revenue .....		19 2,500.
	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 .....		25
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	939,525.	26 1,938,674.
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 .....	702,137.	27 742,990.
	28 Net assets with donor restrictions .....	265,703.	28 399,978.
	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 .....	967,840.	32 1,142,968.
	<b>33 Total liabilities and net assets/fund balances</b> .....	1,907,365.	33 3,081,642.

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	8,108,187.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	7,933,059.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	175,128.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	4	967,840.
5 Net unrealized gains (losses) on investments .....	5	
6 Donated services and use of facilities .....	6	
7 Investment expenses .....	7	
8 Prior period adjustments .....	8	
9 Other changes in net assets or fund balances (explain on Schedule O) .....	9	0.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	10	1,142,968.

**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	X

Form 990 (2024)

**SCHEDULE A**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2024**Open to Public  
Inspection

Name of the organization

**RESTORE AMERICA'S ESTUARIES**

Employer identification number

**54-1965304****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).

(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.") .....	4649687.	3801685.	3279276.	3915655.	7041614.	22687917.
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 .....	4649687.	3801685.	3279276.	3915655.	7041614.	22687917.
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) .....						79,764.
<b>6 Public support.</b> Subtract line 5 from line 4.						22608153.

**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 .....	4649687.	3801685.	3279276.	3915655.	7041614.	22687917.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	5,145.	645.	-279.	14,187.	12,731.	32,429.
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.) .....	20,284.	3,867.	80,000.	149,972.	37,334.	291,457.
<b>11 Total support.</b> Add lines 7 through 10						23011803.
<b>12 Gross receipts from related activities, etc. (see instructions)</b> .....				12		2,878,178.
<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)) .....	14	98.25	%
15 Public support percentage from 2023 Schedule A, Part II, line 14 .....	15	97.16	%
<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 .....			
<input checked="" type="checkbox"/>			
<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 .....			
<input type="checkbox"/>			
<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 .....			
<input type="checkbox"/>			
<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 .....			
<input type="checkbox"/>			
<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 .....			
<input type="checkbox"/>			

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.") .....						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**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 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

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

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

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

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17 .....	18	%

**19a 33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

	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
11 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
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in 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	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

## Section C. Type II Supporting Organizations

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

## Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	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		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e Discount 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		
<b>6 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).			

Schedule A (Form 990) 2024

## 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			

Schedule A (Form 990) 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.)

## Schedule A

## Identification of Excess Contributions Included on Part II, Line 5

2024

\*\* Do Not File \*\*  
\*\*\* Not Open to Public Inspection \*\*\*

Total Excess Contributions to Schedule A, Part II, Line 5 .....

79,764.

**Schedule B  
(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

Employer identification number

**RESTORE AMERICA'S ESTUARIES****54-1965304**

Organization type (check one):

**Filers of:**Form 990 or 990-EZ  501(c)( 3 ) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organizationForm 990-PF  501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

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

Name of organization

Employer identification number

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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. ENVIRONMENTAL PROTECTION AGENCY 1200 PENNSYLVANIA AVE NW WASHINGTON, DC 20004	\$ 4,533,072.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION 1401 CONSTITUTION AVE NW WASHINGTON, DC 20230	\$ 1,783,612.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

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# RESTORE AMERICA'S ESTUARIES

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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

Name of organization

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# RESTORE AMERICA'S ESTUARIES

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## Part III

**Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.



**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) .....			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	62,674.		
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	62,674.		
<b>d</b> Other exempt purpose expenditures .....	7,870,386.		
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	7,933,060.		
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.	546,653.		
<b>IF the amount on line 1e, column (a) or (b), is:</b>	<b>THEN the lobbying nontaxable amount is:</b>		
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) .....	136,663.		
<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	339,929.	363,555.	366,907.	546,653.	1,617,044.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					2,425,566.
<b>c</b> Total lobbying expenditures		47,371.	70,107.	62,674.	180,152.
<b>d</b> Grassroots nontaxable amount	84,982.	90,889.	91,727.	136,663.	404,261.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					606,392.
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2024

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

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

**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 (do not include amounts of political expenses for which the section 527(f) tax was paid):	
2a	a Current year .....	
2b	b Carryover from last year .....	
2c	c Total .....	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	
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? .....	
5	Taxable amount of lobbying and political expenditures. See instructions .....	

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**

OMB No. 1545-0047

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.Open to Public  
Inspection

Name of the organization

RESTORE AMERICA'S ESTUARIES

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**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 .....	2a	Held at the End of the Tax Year
b Total acreage restricted by conservation easements .....	2b	
c Number of conservation easements on a certified historic structure included on line 2a .....	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....		
4 Number of states where property subject to conservation easement is located .....		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....	<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.

LHA 432051 01-02-25

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

## Schedule D (Form 990) (Rev. 12-2024) RESTORE AMERICA'S ESTUARIES

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**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 .....	265,703.	269,437.	494,646.	345,423.	163,884.
b Contributions .....	262,834.	175,000.	335,000.	386,800.	285,500.
c Net investment earnings, gains, and losses .....					
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....	128,559.	178,734.	560,209.	237,577.	103,961.
f Administrative expenses .....					
g End of year balance .....	339,978.	265,703.	269,437.	494,646.	345,423.

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

a Board designated or quasi-endowment \_\_\_\_\_ %  
 b Permanent endowment \_\_\_\_\_ %  
 c Term endowment \_\_\_\_\_ %

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

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

(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 .....				
e Other .....				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				0.

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

## Schedule D (Form 990) (Rev. 12-2024) RESTORE AMERICA'S ESTUARIES

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**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) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))</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) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))</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 ...

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

## Schedule D (Form 990) (Rev. 12-2024) RESTORE AMERICA'S ESTUARIES

54-1965304 Page 4

**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	8,108,187.
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	0.
3 Subtract line 2e from line 1 .....	3	8,108,187.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b Other (Describe in Part XIII.) .....	4b	
c Add lines 4a and 4b .....	4c	0.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....	5	8,108,187.

**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	7,933,059.
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	0.
3 Subtract line 2e from line 1 .....	3	7,933,059.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b Other (Describe in Part XIII.) .....	4b	
c Add lines 4a and 4b .....	4c	0.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	5	7,933,059.

**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 TEMPORARILY RESTRICTED IN NATURE AND PERTAIN TO PROJECTS IN WHICH DONORS HAVE RESTRICTED THE USE OF CONTRIBUTED FUNDS FOR A PARTICULAR PURPOSE. TEMPORARILY RESTRICTED ENDOWMENTS AS OF DECEMBER 31, 2024 INCLUDED FUNDS DESIGNATED FOR THE TAMPA BAY ENVIRONMENTAL RESTORATION FUND, SCOTT'S COMMUNITY RESTORATION PROGRAM, AND OTHER PROJECTS AND FUNDING RECEIVED THAT IS RESTRICTED FOR SPECIFIC PURPOSES.

**PART X, LINE 2:**

IN ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ACCOUNTING STANDARDS REQUIRE AN ENTITY TO RECOGNIZE THE FINANCIAL STATEMENT IMPACT OF A TAX POSITION WHEN IT IS MORE-LIKELY-THAN-NOT THAT THE POSITION WILL NOT BE SUSTAINED UPON EXAMINATION. MANAGEMENT HAS EVALUATED THE ORGANIZATION'S TAX POSITIONS AND CONCLUDED NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE WERE TAKEN.

Schedule D (Form 990) (Rev. 12-2024) RESTORE AMERICA'S ESTUARIES

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**Part XIII** **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
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Name of the organization

**RESTORE AMERICA'S ESTUARIES****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.

1 (a) Name and address of organization or government	1 (b) EIN	1 (c) IRC section (if applicable)	1 (d) Amount of cash grant	1 (e) Amount of noncash assistance	1 (f) Method of valuation (book, FMV, appraisal, other)	1 (g) Description of noncash assistance	1 (h) Purpose of grant or assistance
ALABAMA COASTAL FOUNDATION INC. 250 CONTI STREET MOBILE, AL 36602	58-2050101	501(C)(3)	279,748.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
ALLIANCE FOR THE MYSTIC RIVER WATERSHED, INC. - 19 WHITEHALL LANDING - MYSTIC, CT 06355	88-3766501	501(C)(3)	59,650.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
AMERICAN LITTORAL SOCIETY 18 HARTHORNE DRIVE HIGHLANDS, NJ 07732	22-1731073	501(C)(3)	124,831.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
ASSOCIATION TO PRESERVE CAPE COD INC. - 482 MAIN ST - DENNIS, MA 02638	04-2462788	501(C)(3)	29,563.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
AUDUBON SOCIETY OF RHODE ISLAND 12 SANDERSON RD SMITHFIELD, RI 02917	05-0265675	501(C)(3)	131,169.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
BIGELOW LABORATORY FOR OCEAN SCIENCES - 60 BIGELOW DRIVE - EAST BOOTHBAY, ME 04544	01-6006001	501(C)(3)	102,556.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table							
3 Enter total number of other organizations listed in the line 1 table							

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

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

## RESTORE AMERICA'S ESTUARIES

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Schedule I (Form 990)

Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BRONX RIVER ALLIANCE, INC. 1 BRONX RIVER PARKWAY BRONX, NY 10462	75-3001587	501(C)(3)	19,982.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
BUZZARDS BAY COALITION, INC. 114 FRONT ST. NEW BEDFORD, MA 02740	04-2971978	501(C)(3)	161,994.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
CASCADIA RESEARCH COLLECTIVE 218 1/2 W 4TH AVENUE OLYMPIA, WA 98501	91-1113375	501(C)(3)	10,246.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
CENTER FOR COASTAL STUDIES INC. 5 HOLWAY AVE PROVINCETOWN, MA 02657	04-2609788	501(C)(3)	18,883.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
CITIZENS CAMPAIGN FUND FOR THE ENVIRONMENT - 225 A MAIN STREET - FARMINGDALE, NY 11735	11-2983418	501(C)(3)	28,230.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
CITY OF BROCKTON 45 SCHOOL ST BROCKTON, MA 02301	04-6001382	N/A	32,250.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
CITY OF CRANSTON 869 PARK AVE CRANSTON, RI 02910	05-6000110	N/A	45,056.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
CITY OF PAWTUCKET 250 ARMISTICE BLVD. PAWTUCKET, RI 02860	05-6000307	N/A	284,000.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
CITY OF PROVIDENCE 444 WESTMINSTER STREET, SUITE 3A PROVIDENCE, RI 02903	05-6000329	N/A	20,451.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION

Schedule I (Form 990)

## RESTORE AMERICA'S ESTUARIES

54-1965304 Page 1

Schedule I (Form 990)

## Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF WOONSOCKET 169 MAIN STREET WOONSOCKET, RI 02895	05-6000587	N/A	503,050.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
CLARK UNIVERSITY 950 MAIN STREET WORCESTER, MA 01610	04-2111203	501(C)(3)	92,358.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
COALITION TO RESTORE COASTAL LOUISIANA - 3801 CANAL STREET 400 - NEW ORLEANS , LA 70119	72-1115589	501(C)(3)	580,458.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
COLLECTIVE OYSTER RECYCLING & RESTORATION FOUNDATION, INC. - 41 BEL AIR LANE - FAIRFIELD, CT 06824	92-1890360	501(C)(3)	67,966.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
COMMUNITY MUSICWORKS 1392 WESTMINSTER STREET PROVIDENCE , RI 02909	05-0507426	501(C)(3)	108,313.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
DEPARTMENT OF CONSERVATION AND RECREATION - 10 PARK PLAZA - BOSTON , MA 02116	54-6004497	N/A	28,596.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
ECKERD COLLEGE 4200 54TH AVENUE SOUTH ST PETERSBURG, FL 33711	59-0859121	501(C)(3)	127,096.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
ENERGY JUSTICE LAW & POLICY CENTER 35 FOREST CIRCLE NEW ROCHELLE, NY 10804	88-2180438	501(C)(3)	62,755.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
ENVIRONMENTAL LEADERS OF COLOR 21 LORRAINE TERRACE APT 141 MOUNT VERNON , NY 10553	92-0645198	501(C)(3)	34,349.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION

Schedule I (Form 990)

## RESTORE AMERICA'S ESTUARIES

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Schedule I (Form 990)

## Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GALVESTON BAY FOUNDATION 1725 HIGHWAY 146 KEMAH, TX 77565	76-0279876	501(C)(3)	125,192.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION
GROUNDWORK BRIDGEPORT, INC. 1001 MAIN ST STE 20 BRIDGEPORT, CT 06604	06-1556949	501(C)(3)	22,364.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION
GROUNDWORK LAWRENCE INC. 50 ISLAND ST #101 LAWRENCE, MA 01840	04-3546770	501(C)(3)	130,657.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION
GROUNDWORK RHODE ISLAND 1005 MAIN STREET UNIT #1223 PAWTUCKET, RI 02860	05-0397766	501(C)(3)	185,632.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION
HARWICH CONSERVATION TRUST 947 ROUTE 28 HARWICH, MA 02661	04-6599166	501(C)(3)	34,356.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION
HOUSATONIC VALLEY ASSOCIATION, INC. - 150 KENT ROAD SOUTH - CORNWALL BRIDGE, CT 06754	06-6049295	501(C)(3)	8,604.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION
HOUSTON PARKS AND RECREATION DEPARTMENT (HPARD) - 2999 S. WAYSIDE DR. - HOUSTON, TX 77023	74-6001164	N/A	53,017.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION
HOUSTON PARKS BOARD 300 N POST OAK LANE HOUSTON, TX 77024	74-2156224	501(C)(3)	74,703.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION
HUTCHINSON RIVER RESTORATION PROJECT, INC. - 88 HORTON STREET - BRONX, NY 10464	26-3440942	501(C)(3)	38,994.	0. N/A			COMMUNITY BASED COASTAL HABITAT RESTORATION

Schedule I (Form 990)

## RESTORE AMERICA'S ESTUARIES

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## Schedule I (Form 990)

## Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MASS AUDUBON 208 SOUTH GREAT ROAD LINCOLN, MA 01773	04-2104702	501(C)(3)	20,224.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
MILL RIVER WETLAND COMMITTEE, INC 476 OLD MILL ROAD FAIRFIELD, CT 06824	06-0859820	501(C)(3)	5,909.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
MORRO BAY NATIONAL ESTUARY PROGRAM. - 601 EMBARCADERO NO STE 11 - MORRO BAY, CA 93442	77-0215847	501(C)(3)	74,319.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
NANTUCKET CONSERVATION FOUNDATION PO BOX 13 118 CLIFF ROAD NANTUCKET, MA 02554	04-2373794	501(C)(3)	255,000.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
NEW ENGLAND INTERSTATE WATER POLLUTION CONTROL COMMISSION - 650 SUFFOLK ST - LOWELL, MA 01854	04-6004735	501(C)(3)	86,323.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
NORTH CAROLINA COASTAL FEDERATION 3609 HIGHWAY 24 NEWPORT, NC 28570	58-1494098	501(C)(3)	7,977.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
NORTHERN RI CONSERVATION DISTRICT 2283 HARTFORD AVE. JOHNSTON, RI 02919	05-0297354	N/A	7,034.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
OCEAN COUNTY COLLEGE 1 COLLEGE DRIVE TOMS RIVER, NJ 08754	22-2303358	501(C)(3)	17,191.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION
PENSACOLA AND PERDIDO BAYS ESTUARY PROGRAM, INC. - 226 S PALAFOX PLACE - PENSACOLA, FL 32502	93-1499384	501(C)(3)	149,345.	0.	N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION

Schedule I (Form 990)

## RESTORE AMERICA'S ESTUARIES

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Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
POCASSET WATER QUALITY COALITION PO BOX 852 POCASSET, MA 02559	84-4136517	501(C)(3)	5,087.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	
RI TROUT UNLIMITED 203 ARCADIA ROAD HOPE VALLEY, RI 02832	38-1612715	501(C)(3)	29,633.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	
ROCKING THE BOAT, INC. 812 EDGEWATER ROAD BRONX, NY 10474	13-4177814	501(C)(3)	22,684.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	
SAVE THE SOUND, INC. 127 CHURCH STREET 2ND FLOOR NEW HAVEN, CT 06510	06-0990195	501(C)(3)	27,546.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	
SEATUCK ENVIRONMENTAL ASSOCIATION, INC. - 550 SOUTH BAY AVENUE - ISLIP, NY 11751	11-2977549	501(C)(3)	23,974.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	
SHERIFF'S MEADOW FOUNDATION PO BOX 1088 VINEYARD HAVEN, MA 02568	04-6111529	501(C)(3)	112,782.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	
SOUTHERN RHODE ISLAND CONSERVATION DISTRICT - 9 EAST AVE - WESTERLY, RI 02891	05-0381214	N/A	53,617.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	
TAMPA BAYWATCH INC. 3000 PINELAS BAYWAY SOUTH TIERRA VERDE, FL 33715	59-3191962	501(C)(3)	352,750.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	
THE GUARDIANS OF FLUSHING BAY, INC. - 3960 54TH STREET APT 3R - WOODSIDE, NY 11377	81-2124765	501(C)(3)	23,136.	0. N/A	N/A	COMMUNITY BASED COASTAL HABITAT RESTORATION	

Schedule I (Form 990)

## RESTORE AMERICA'S ESTUARIES

### Schedule I (Form 990)

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990, Part II.)

**Part IV** Supplemental information Provide the information required in Doc I line 6, Doc III column (b), and any other additional information

**PART I, LINE 2:**

THE ORGANIZATION RECEIVES REPORTS FROM ITS SUBRECIPIENTS TO ENSURE THAT HAS UTILIZED FUNDS GRANTED IN ACCORDANCE WITH STATED FEDERAL GUIDELINES. THE ORGANIZATION ALSO REVIEWS COMPLETED AUDITS OF THE SUBRECIPIENTS IN ACCORDANCE WITH FEDERAL GUIDELINES. THE ORGANIZATION ALSO COMPLETES ON SITE DESK AUDITS, AS WELL AS INVOICE AUDITS TO REVIEW PROGRAMMATIC AND ADMINISTRATIVE COMPLIANCE.

**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

RESTORE AMERICA'S ESTUARIES

Employer identification number  
**54-1965304****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 checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input checked="" 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)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>	X	
<b>4b</b>	X	
<b>4c</b>	X	
<b>5a</b>	X	
<b>5b</b>	X	
<b>6a</b>	X	
<b>6b</b>	X	
<b>7</b>	X	
<b>8</b>	X	
<b>9</b>		

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

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





**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
InspectionEmployer identification number  
**54-1965304**

RESTORE AMERICA'S ESTUARIES

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**  
**ESSENTIAL RESOURCES FOR OUR NATION.****FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:**  
**THREATEN WASTEWATER SYSTEMS, OR CAUSE OTHER ECOSYSTEM DAMAGE; FLOODING**  
**AND COASTAL EROSION****FORM 990, PART VI, SECTION A, LINE 8B:**  
**THE ORGANIZATION DOES NOT MAINTAIN OFFICIAL MINUTES FOR MEETINGS OF THE**  
**EXECUTIVE COMMITTEE OR AUDIT COMMITTEE.****FORM 990, PART VI, SECTION B, LINE 11B:**  
**RAE SENDS A COPY OF THE DRAFT FORM 990 TO THE AUDIT COMMITTEE FOR REVIEW,**  
**WHICH IS THEN DISTRIBUTED TO THE ENTIRE BOARD OF DIRECTORS FOR REVIEW**  
**BEFORE FILING.****FORM 990, PART VI, SECTION B, LINE 12C:**  
**IT IS THE POLICY OF THE ORGANIZATION TO REVIEW THE CONFLICT OF INTEREST**  
**POLICY ANNUALLY WITH THE BOARD OF DIRECTORS. EACH YEAR, THE CONFLICT OF**  
**INTEREST POLICY IS SENT TO THE ENTIRE BOARD AND THE STAFF, EACH PERSON IS**  
**ASKED TO RESPOND THAT THERE ARE NO CONFLICTS THAT HE/SHE IS AWARE OF, OR**  
**DESCRIBE ANY CONFLICTS THAT HAVE ARisen. IF THERE IS A CONFLICT OF**  
**INTEREST, THE APPLICABLE BOARD MEMBER RECUSES HIM/HERSELF FROM VOTING OR**  
**DISCUSSION ON THOSE MATTERS.****FORM 990, PART VI, SECTION B, LINE 15A:**  
**AN ANNUAL PERFORMANCE REVIEW IS CONDUCTED BY THE EXECUTIVE COMMITTEE OF THE**  
**BOARD TO DETERMINE THE SALARY OF THE PRESIDENT OF THE ORGANIZATION. THE**  
**LETTER INDICATING THE AMOUNT OF A RAISE, IF ANY, AS A RESULT OF THE**  
**EVALUATION IS FILED IN HIS EMPLOYEE FILE. ANNUAL PERFORMANCE REVIEWS ARE**  
**CONDUCTED BY THE PRESIDENT FOR KEY EMPLOYEES. THE MOST RECENT REVIEW WAS**  
**CONDUCTED IN MARCH OF 2023.****FORM 990, PART VI, SECTION C, LINE 19:**  
**THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND**  
**FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.****FORM 990, PART XII, LINE 2C**  
**THE PROCESS WAS NOT CHANGED FROM PRIOR YEAR.**

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

## **Identification of Related Organizations Taxable as a Partnership.**

**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.

## Schedule R (Form 990) (Rev. 1-2025) RESTORE AMERICA'S ESTUARIES

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## 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.

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 .....
- b Gift, grant, or capital contribution to related organization(s) .....
- 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 organizations(s) .....
- o Sharing of paid employees with related organizations(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) CLIMATE STEWARD, LLC	B	0.	FAIR VALUE
(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.