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

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury

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

A For the 2023 calendar year, or tax year beginning and ending Check if applicable: C Name of organization D Employer identification number Address change BOATU.S. FOUNDATION Name change 54-1156448 Doing business as Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated 147 OLD SOLOMONS ISLAND ROAD 513 800-245-2628 2,861,179. City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended return ANNAPOLIS, MD 21401 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: HEATHER LOUGHEED for subordinates? Yes X No 147 OLD SOLOMONS ISLAND ROAD, ANNAPOLIS, MD Yes **H(b)** Are all subordinates included? Tax-exempt status: \mathbf{X} 501(c)(3) 501(c) ((insert no.) 4947(a)(1) or If "No," attach a list. See instructions WWW.BOATUS.ORG H(c) Group exemption number **K** Form of organization: **X** Corporation Association Other L Year of formation: 1976 M State of legal domicile: MD Trust Part I Summary Briefly describe the organization's mission or most significant activities: BOATU • S • FOUNDATION IS AN **Activities & Governance** INNOVATIVE LEADER PROMOTING SAFE, CLEAN, AND RESPONSIBLE BOATING. if the organization discontinued its operations or disposed of more than 25% of its net assets. 8 3 Number of voting members of the governing body (Part VI, line 1a) 3 Number of independent voting members of the governing body (Part VI, line 1b) 4 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h **Prior Year Current Year** 2,211,394. 1,727,425. Contributions and grants (Part VIII, line 1h) 8 934,391. 862,920. Program service revenue (Part VIII, line 2g) -59.428-12,216. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 696. 13. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 2.578.142 3,087,053. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 1,547,671. 1,339,654. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 2,043,209. 2,199,461. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 3,590,880. $3,539,\overline{115}$ 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) -503,827. -960,973. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 5 2,346,168. 2,030,650. Total assets (Part X, line 16) 765,359. 1,313,019 21 Total liabilities (Part X, line 26) 三年 580,809. 22 Net assets or fund balances. Subtract line 21 from line 20 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. Signature of officer Date Sign HEATHER LOUGHEED, PRESIDENT Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature 09/05/24 P01330245 LEONARD N KIRSCHBAUM Paid self-employed GROSSBERG COMPANY LLP Firm's name Firm's EIN 52-0807134 Preparer Firm's address 6500 ROCK SPRING DRIVE, SUITE 200 Use Only Phone no. 301-571-1900 BETHESDA, MD 20817 X Yes May the IRS discuss this return with the preparer shown above? See instructions

	990 (2023) BOATU.S. FOUNDATION	54-1156448	Page 2
Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission: THE BOATU.S. FOUNDATION IS AN INNOVATIVE LEADER PROMOTING	G SAFE, CLEAI	N,
	AND RESPONSIBLE BOATING. THE FOUNDATION PROVIDES EDUCATI	ONAL OUTREAC	H
	DIRECTLY TO BOATERS AND SUPPORTS PARTNER ORGANIZATIONS N	ATIONWIDE.	
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 other		nd
	revenue, if any, for each program service reported.	·-, ···- ·, -··	
4a	(Code:) (Expenses \$ 474,703 • including grants of \$) (Rever	nue \$ 261,	151.
-14	ON-WATER TRAINING PROGRAM - IN 2017 THE BOATU.S. FOUNDAT		
	ON-WATER TRAINING COURSE, AIMED AT PROVIDING OPPORTUNITI		2111
	PUBLIC TO ACQUIRE HANDS ON SKILLS TRAINING ABOARD RECREA		r c
	THE PILOT PHASE BEGAN IN 2017 AND HAS STEADILY INCREASED		по •
	MORE THAN 8,500 STUDENTS HAVE RECEIVED TRAINING NATIONWI		7
	STUDENTS TRAINED IN 2023. THE PROGRAM IS DESIGNED TO ADD		Λ
	OF TRAINING OPPORTUNITIES. HANDS ON TRAINING REDUCES REC		
	BOATING ACCIDENTS AND FATALITIES, WHILE ALSO SERVING AS	A CATALYST TO	<u>) </u>
	THE GROWTH OF THE RECREATIONAL BOATING.		
4b	(Code:) (Expenses \$1, 101, 241. including grants of \$) (Rever	· · · <u> </u>	781.
	ONLINE COURSE - THIS PROGRAM PROVIDES A FREE BOATING SAF		<u>N</u>
	THE INTERNET. ANY BOATER WITH A COMPUTER AND ACCESS TO		
	CAN TAKE THIS NASBLA APPROVED COURSE AND GAIN VALUABLE S		
	INFORMATION AND SAFE BOATING SKILLS. A FREE CERTIFICATE	MAY BE PRIN'	red
	AT A STUDENT'S HOME IF A SCORE OF 80% IS ACCOMPLISHED.	THERE WERE	
	217,689 BOATERS WHO TOOK THE ONLINE COURSE IN 2023. THIS	PROGRAM ALSO	2
	PROVIDES ADDITIONAL COURSES AVAILABLE ONLINE FOR PURCHAS	E THERE WERE	
	1304 PURCHASED COURSES TAKEN IN 2023.		
4c	(Code:) (Expenses \$ 394,151. including grants of \$) (Rever	nue \$ 532,	677 .
	GENERAL EDUCATION AND RESEARCH THE BOATUS FOUNDATION CI		
	GENERAL EDUCATION INFORMATION REGARDING BOATING SAFETY,	MARINE DEBRI	S,
	AND CLEAN WATER INITIATIVES. OUR DISTRIBUTION EFFORTS I		
	BROCHURES, NEWSLETTERS, DIRECT EMAIL AND MULTIPLE PUBLIC		
	EVENTS BY STAFF. BOATUS FOUNDATION PARTICIPATES IN LEADE		ONS
	ON MANY BOATING SAFETY ORGANIZATIONS NATIONWIDE.		
	Other program convices (Describe on Schodule O.)		
40	Other program services (Describe on Schedule O.) (Expenses \$ 736,102 • including grants of \$) (Revenue \$	35,310.)	
A	0 000 100	JJ,J±0•)	
40	Total program service expenses 2,706,197.		00 /

332002 12-21-23

Form **990** (2023)

Form 990 (2023) BOATU.S. FOUNDATION
Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		<u> X</u>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			,,
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	l	v	
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		<u> </u>
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			x
a	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
u	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	11d		х
	Part X, line 16? If "Yes," complete Schedule D, Part IX Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	116		
•	the organization's slability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	<u> </u>		
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u> X</u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> X</u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			17
	1c and 8a? If "Yes," complete Schedule G, Part II	18		<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			v
00	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		х
	domestic government on it active, conditingly, line it! If "Yes," complete Schedule I, Parts I and II	41		

332003 12-21-23

Form 990 (2023) BOATU.S. FOUNDATION
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	Х	
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
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
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		Х
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		Х
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		х
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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
-	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
-	contributions? If "Yes," complete Schedule M	30		Х
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? <i>If</i> "Yes," complete			
-	Schedule N, Part II	32		Х
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		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
٠.	Part V, line 1	34	Х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	554		
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	000		
55	If "Yes," complete Schedule R, Part V, line 2	36		х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	"		
٥,	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	<u> </u>		
00		38	х	
Pa	Note: All Form 990 filers are required to complete Schedule O † 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		. 55	
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
J	(gambling) winnings to prize winners?	1c	Х	
	<u> </u>			(2022)

023) BOATU.S. FOUNDATION Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

			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							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b						
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		Х				
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	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).							
5а	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		Х				
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с						
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			37				
_	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	Organizations that may receive deductible contributions under section 170(c).	7-		Х				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Λ				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	7b						
С		70		Х				
d	to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d	7c		21				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e						
_	f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?							
g g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7f 7g						
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	Х					
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the							
	sponsoring organization have excess business holdings at any time during the year?	8						
9	Sponsoring organizations maintaining donor advised funds.							
а	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?	9b						
10	Section 501(c)(7) organizations. Enter:							
а	Initiation fees and capital contributions included on Part VIII, line 12							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities							
11	Section 501(c)(12) organizations. Enter:							
а	Gross income from members or shareholders							
b	Gross income from other sources. (Do not net amounts due or paid to other sources against							
	amounts due or received from them.)							
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a						
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	120						
а	Is the organization licensed to issue qualified health plans in more than one state?	13a						
b	Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the							
b	organization is licensed to issue qualified health plans							
С	Enter the amount of reserves on hand							
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х				
	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?								
	If "Yes," see the instructions and file Form 4720, Schedule N.	15		X				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х				
	If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities							
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17						
	If "Yes," complete Form 6069.							

Form **990** (2023) 332005 12-21-23

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

	Check if Schedule O contains a response or note to any line in this Part VI			X					
Sec	tion A. Governing Body and Management								
			Yes	No					
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 8								
	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.								
b	Enter the number of voting members included on line 1a, above, who are independent 1b								
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		Х					
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision	_							
Ū	of officers, directors, trustees, or key employees to a management company or other person?	3		Х					
4									
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	<u>4</u> 5		X					
	5:11	6		X					
6	Did the organization have members or stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	-		- 21					
7a				Х					
	more members of the governing body?	7a		Λ_					
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			Х					
_	persons other than the governing body?	7b							
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		37						
a	The governing body?	8a	X	37					
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			37					
800	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X					
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		1						
			Yes	No					
	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	Х						
11a	a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?								
b									
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						
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe								
	on Schedule O how this was done	12c	Х						
13	Did the organization have a written whistleblower policy?	13	Х						
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?								
а	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							
Sec	tion C. Disclosure								
17	List the states with which a copy of this Form 990 is required to be filed								
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)	availat	ole					
	for public inspection. Indicate how you made these available. Check all that apply								
	Own website Another's website X 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	financ	cial						
	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 - 800-245-2628								
	147 OLD SOLOMONS ISLAND ROAD, 513, ANNAPOLIS, MD 21401								

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.

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

- 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.

(A) Name and title	(B) Average hours per	(do box	not c	Pos heck	c) itior more rson i		one n an	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer	Key employee	Highest compensated employee		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) CHRISTOPHER EDMONSTON PRESIDENT	40.00			х				0.	256,894.	0.
(2) TED SENSENBRENNER	40.00									
TREASURER		1		х		ľ		0.	114,583.	0.
(3) AMANDA PEREZ	40.00									
SECRETARY				X				0.	114,111.	0.
(4) JAMES ELLIS	1.00				-					
TRUSTEE		Х			L,			0.	0.	0.
(5) ROBERT PUTNAM	1.00]							_	_
TRUSTEE		Х						0.	0.	0.
(6) JANICE HOBART	1.00	ļ								
TRUSTEE	1 00	Х	_			₩		0.	0.	0.
(7) BERNADETTE BERNON	1.00	٠,,							0	0
TRUSTEE (8) RUTH WOOD	1.00	Х				-		0.	0.	0.
TRUSTEE	1.00	Х						0.	0.	0.
(9) BOB ADRIANCE	1.00	^				\vdash		0.	0.	<u> </u>
TRUSTEE	1.00	x						0.	0.	0.
(10) RONALD PETERSON	1.00	25				\vdash		•	•	
TRUSTEE		х						0.	0.	0.
(11) TAMMY MOORE	1.00							-	-	
CHAIRMAN PRESIDENT & COO B		Х		Х				0.	0.	0.
(12) HEATHER LOUGHEED	40.00									
PRESIDENT				Х				0.	0.	0.
]								
		<u> </u>			_		<u> </u>			
		4								
		-			_	1				
	+	1				\vdash				
		1								
	1	1			1			ı		

Part VII Section A. Officers, Directors, Tr	I	Picy	ccs,			giies			, ,			(- \	
(A)	(B)			•	C)			(D) (E)				(F)	
Name and title	Average Position (do not check more than						one	Reportable	Reportable		Es	timate	эd
	hours per	. Son, amood pordon to bour an					an	compensation	compensatio	n	am	ount	of
	week	WCCK			T Irus	iee)	from	from related			other		
	(list any	ector						the	organization			pensa	
	hours for	or dir	ao			ted		organization	(W-2/1099-MIS	SC/		om th	
	related	stee	ruste			Sue		(W-2/1099-MISC/	1099-NEC)		•	anizat	
	organizations	i ii	nal t		loyee	om e		1099-NEC)				d relat	
	below	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				orga	ınizati	ons
	line)	트	lus	#0	Ke	e Eig	윤						
										\dashv			
							4						
					Ц			,	105 50				
1b Subtotal c Total from continuation sheets to Part								0.	485,58	0.			0
d Total (add lines 1b and 1c)								0.	485,58	_			0
2 Total number of individuals (including bu							o re	-	•				<u> </u>
compensation from the organization	thot inflict to the	1000	lioto	u u.					ооо отторопавно	,	T		
												Yes	No
3 Did the organization list any former office	er, director, trust	tee, k	кеу е	empl	loye	e, or	hig	hest compensated empl	oyee on				
line 1a? If "Yes," complete Schedule J fo	r such individual									[3		X
For any individual listed on line 1a, is the	sum of reportab	le co	mpe	ensa	tion	and	oth	er compensation from the	ne organization				
and related organizations greater than \$	50,000? If "Yes	," co	mple	ete S	Sche	edule	J f	or such individual		[4	X	
5 Did any person listed on line 1a receive of													l
rendered to the organization? If "Yes," C	omplete Schedul	le J f	or su	ıch ı	pers	on .					5		Х
Section B. Independent Contractors													
Complete this table for your five highest	compensated in	depe	nder	nt co	ontra	acto	s th	nat received more than \$	100,000 of comp	ensat	ion fro	m	
the organization. Report compensation f													
(A)	,			<u> </u>				(B)			(C	:)	
Name and busine	ss address							Description of s	ervices	C	omper		n
EN COOK CO.								ONLINE COURS	E				
2855 S. CALHOUN RD, NEW BERLIN, WI 53151 INFRASTRUCTURE DEVEL 363,									a	5.8			
OSS B. CHEHOUN RD, NEW	BEIGETH,	***		<u> </u>	<u> </u>		\dashv	1141 1410 1110 01 01	CE DEVEE		50.	<i>.</i> , , ,	50
							-						
2 Total number of independent contractors	(including but n	ot lir	nited	d to	thos	se lis	ted	above) who received mo	ore than				

		Check if Schedule O contains a response or	r note to any lin	e in this Part VIII			
			,	(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded
					function revenue	business revenue	from tax under sections 512 - 514
40.10		Followsky discount in the Land					000110110 0 12 0 1 1
Contributions, Gifts, Grants and Other Similar Amounts		Federated campaigns 1a					
Sra Iou		Membership dues 1b					
S, (Fundraising events1c					
a ii	•	d Related organizations 1d					
s, (ini	(e Government grants (contributions)	54,656.				
ioi	1	All other contributions, gifts, grants, and					
bet		similar amounts not included above 1f 1,6	72,769.				
ΞÖ			195,225.				
Sor		1 Total. Add lines 1a-1f		1,727,425.			
<u> </u>			Business Code	,			
	2	a CERTIFICATE INCOME	900099	532,677.	532,677.		
je		COURSE INCOME	900099	294,932.	294,932.		
er ne		EPRIB RENTAL INCOME	532000	20,824.	20,824.		
n S			900099				
ıraı Be		MONOFILAMENT INCOME		13,186.	13,186.		
Program Service Revenue		KIDS AFLOAT PROGRAM	611710	1,300.	1,300.		
۵	1	All other program service revenue	480000	1.			1.
		Total. Add lines 2a-2f		862,920.			
	3	Investment income (including dividends, interes	t, and				
		other similar amounts)		48,656.			48,656.
	4	Income from investment of tax-exempt bond pro	oceeds				
	5	Royalties		13.			13.
		(i) Real	(ii) Personal				
	6	a Gross rents 6a					
		Less: rental expenses 6b					
		Rental income or (loss) 6c					
		d Net rental income or (loss)					
		a Gross amount from sales of (i) Securities	(ii) Other				
	′	assets other than inventory 7a 67,148.1					
		-	133,017.				
4	'	Less: cost or other basis	000 010				
ň		and sales expenses 76 74,119.2 Gain or (loss) 76 76,971.	E2 001				
her Revenue				CO 070			CO 072
æ		d Net gain or (loss)		-60,872.			-60,872.
þer	8	a Gross income from fundraising events (not					
ᅙ		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 188a					
	- 1	Less: direct expenses 8b					
		Net income or (loss) from fundraising events					
		a Gross income from gaming activities. See					
		Part IV, line 19 9a					
		Less: direct expenses 9b					
		Net income or (loss) from gaming activities					
		a Gross sales of inventory, less returns					
		and allowances 10a					
		J					
\rightarrow	•	Net income or (loss) from sales of inventory	Business Code				
SI		 	Business Code				
eor re	11 (a					
Miscellaneous Revenue	ı	·					
Sev Sev	(·					
Mis	•	d All other revenue					
		Total. Add lines 11a-11d					
	12	Total revenue. See instructions		2,578,142.	862,919.	0.	-12,202.

332009 12-21-23

Form 990 (2023) BOATU.S. FOUNDATION Part IX Statement of Functional Expenses

Secti	ion 501(c)(3) and 501(c)(4) organizations must comp	lete all columns. All othe	er organizations must con	nplete column (A).	
	Check if Schedule O contains a respon	se or note to any line in	this Part IX		X
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	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				
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	1 144 007	705 006	260 252	00 660
7	Other salaries and wages	1,144,807.	795,886.	260,253.	88,668.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	112 702	07 245	16 517	10 021
9	Other employee benefits	113,793. 81,054.	87,245. 60,962.	16,517. 13,140.	10,031. 6,952.
10	Payroll taxes	01,034.	00,962.	13,140.	0,952.
11	Fees for services (nonemployees):				
	Management				
	Legal				
	Accounting				
u e	Lobbying Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
9	column (A), amount, list line 11g expenses on Sch 0.)	695,715.	617,265.	26,566.	51.884.
12	Advertising and promotion	6,766.	98.		51,884. 6,668.
13	Office expenses	4,019.	3,070.	610.	339.
14	Information technology	•	,		
15	Royalties				
16	Occupancy	91,675.	69,256.	13,909.	8,510.
17	Travel	48,304.	48,002.	187.	115.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	7,827.	7,827.		
20	Interest	18,480.		18,480.	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	430,904.	344,942.	50,742.	35,220.
23	Insurance	2,269.	1,739.	324.	206.
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	REVENUE SHARING	335,059.	335,059.		
b	FLEET MANAGEMENT	207,761.	159,734.	29,894.	18,133.
c	COST OF SALES	129,522.	0.	0.	129,522.
d	INTERNET SUBSCRIPTION	56,206.	50,313.	3,618.	2,275.
е	All other expenses	164,954.	124,799.	23,331.	16,824.
25	Total functional expenses. Add lines 1 through 24e	3,539,115.	2,706,197.	457,571.	375,347.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
00004	1 12-21-23				Form 990 (2023)

Form 990 (2023)

Part X | Balance Sheet

Par	tΧ	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
	1	Cash - non-interest-bearing		127,649.	1	110,156.	
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net			13,149.	4	121,440
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, substa	antial c	ontributor, or 35%			
		controlled entity or family member of any of these	e perso	ons		5	
	6	Loans and other receivables from other disqualifi	ed per	sons (as defined			
		under section 4958(f)(1)), and persons described				6	
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			31,253.	8	37,454
⋖	9	Prepaid expenses and deferred charges			149,479.	9	164,985
	10a	Land, buildings, and equipment: cost or other		1 000 111			
		basis. Complete Part VI of Schedule D	10a	1,908,114. 1,459,914.	005 520		440.000
	b	Less: accumulated depreciation			925,532.	10c	448,200
	11	Investments - publicly traded securities			927,550.	11	1,057,360
	12	Investments - other securities. See Part IV, line 1		12			
	13	Investments - program-related. See Part IV, line 1		13			
	14	Intangible assets	171 556	14	01 055		
	15	Other assets. See Part IV, line 11	171,556. 2,346,168.	15	91,055 2,030,650		
	16	Total assets. Add lines 1 through 15 (must equa			579,470.	16 17	707,453
	17	Accounts payable and accrued expenses			313,410.		101,433
	18	Grants payable			20,909.	18 19	2,647
	19 20	Deferred revenue		20,505.	20	2,017	
	21	Tax-exempt bond liabilities Escrow or custodial account liability. Complete F		4 Calandula D		21	
	22	Loans and other payables to any current or former				21	
Liabilities	22	trustee, key employee, creator or founder, substa					
pili		controlled entity or family member of any of these				22	
Lia	23	Secured mortgages and notes payable to unrelate				23	518,480
	24	Unsecured notes and loans payable to unrelated				24	
	25	Other liabilities (including federal income tax, pay	•				
		parties, and other liabilities not included on lines					
		of Schedule D	-		164,980.	25	84,439
	26	Total liabilities. Add lines 17 through 25			765,359.	26	1,313,019
		Organizations that follow FASB ASC 958, chec					
ses		and complete lines 27, 28, 32, and 33.					
lau	27	Net assets without donor restrictions			1,565,809.	27	717,631
Ва	28	Net assets with donor restrictions		<u></u>	15,000.	28	0.
pur		Organizations that do not follow FASB ASC 95	8, che	ck here			
r F		and complete lines 29 through 33.					
S O	29	Capital stock or trust principal, or current funds				29	
set	30	Paid-in or capital surplus, or land, building, or equ				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated inc		***************************************	4 = 00 000	31	
Š	32	Total net assets or fund balances			1,580,809.	32	717,631.
	33	Total liabilities and net assets/fund balances			2,346,168.	33	2,030,650. Form 990 (2023

Pai	rt XI Reconciliation of Net Assets						
	Check if Schedule O contains a response or note to any line in this Part XI						
1 2 3 4 5 6 7 8	Total revenue (must equal Part VIII, column (A), line 12) Total expenses (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 2 from line 1 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) Net unrealized gains (losses) on investments Donated services and use of facilities Investment expenses Prior period adjustments Other changes in net assets or fund balances (explain on Schedule O)	2 3	2,57; 3,53; -96; 1,58; 9°	9,1 0,9	15. 73. 09.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,		71	7 6	2 1		
Pai	column (B)) rt XIII Financial Statements and Reporting	10	/ 1	7,6	<u> </u>		
· u	Check if Schedule O contains a response or note to any line in this Part XII				X		
	Officer if Octreduce O Contains a response of flote to any line in this rait Air			Yes	No		
1	Accounting method used to prepare the Form 990: Cash X Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	O.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		<u>X</u>		
b	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis						
С	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 Scho	edule O.					
За	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_		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits?	ed audit					
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	000	(2.2.5.		
			Form	990	(2023)		

SCHEDULE A

(Form 990)

Total

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.

Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

OMB No. 1545-0047

2023

Employer identification number Name of the organization BOATU.S. FOUNDATION 54-1156448 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.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 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). 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: 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). X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 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. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

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.)

Sec	Section A. Public Support										
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total				
1	Gifts, grants, contributions, and										
	membership fees received. (Do not										
	include any "unusual grants.")	2309655.	1892366.	2356326.	2211394.	1726425.	10496166.				
2	Tax revenues levied for the organ-										
	ization's benefit and either paid to										
	or expended on its behalf										
3	The value of services or facilities										
	furnished by a governmental unit to										
	the organization without charge										
4	Total. Add lines 1 through 3	2309655.	1892366.	2356326.	2211394.	1726425.	10496166.				
5	The portion of total contributions										
	by each person (other than a										
	governmental unit or publicly										
	supported organization) included				A						
	on line 1 that exceeds 2% of the										
	amount shown on line 11,										
	column (f)										
	Public support. Subtract line 5 from line 4.						10496166.				
	ction B. Total Support	Т			T						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total				
	Amounts from line 4	2309655.	1892366.	2356326.	2211394.	1/26425.	10496166.				
8	Gross income from interest,										
	dividends, payments received on										
	securities loans, rents, royalties,	74 541	01 643	71 600	45 007	40 CCE	221 550				
	and income from similar sources	74,541.	91,643.	71,682.	45,027.	48,665.	331,558.				
9	Net income from unrelated business										
	activities, whether or not the										
40	business is regularly carried on										
10	Other income. Do not include gain										
	or loss from the sale of capital	351 568	575,956.	810 339	934,391.	863 920	3536174				
44	assets (Explain in Part VI.) Total support. Add lines 7 through 10	331,300.	313,330.	010,333.	JJ4, JJ1.	003,320.	14363898.				
	Gross receipts from related activities,	etc (see instruction	ine)			12	<u> </u>				
	First 5 years. If the Form 990 is for the			iourth or fifth tax v							
	organization, check this box and stor	-		· · · · · · · · · · · · · · · · · · ·							
Sec	ction C. Computation of Publi										
	Public support percentage for 2023 (I			olumn (f))		14	73.07 %				
	Public support percentage from 2022			(//		15	75.64 %				
	33 1/3% support test - 2023. If the o					ore, check this box					
	stop here. The organization qualifies						T				
b	33 1/3% support test - 2022. If the o	organization did no	t check a box on li	ne 13 or 16a, and	line 15 is 33 1/3%	or more, check th	is box				
	and stop here. The organization qual	ifies as a publicly s	upported organiza	ition							
17a	10% -facts-and-circumstances test	- 2023. If the orga	anization did not c	heck a box on line	e 13, 16a, or 16b, a	nd line 14 is 10%	or more,				
	and if the organization meets the fact	s-and-circumstance	es test, check this	box and stop her	r e. Explain in Part '	VI how the organiz	ation				
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported or	rganization						
b	10% -facts-and-circumstances test	- 2022. If the orga	anization did not c	heck a box on line	e 13, 16a, 16b, or 1	7a, and line 15 is	10% or				
	more, and if the organization meets the	ne facts-and-circum	stances test, chec	ck this box and st	op here. Explain ir	Part VI how the					
	organization meets the facts-and-circu		-	•	• •						
18	Private foundation. If the organization	n did not check a l	oox on line 13, 16a	a, 16b, 17a, or 17b	, check this box ar						
						Schedule A	(Form 990) 2023				

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

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

Sec	etion A. Public Support	clow, picase comp	nete i art ii.j				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	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 organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge			(
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and 3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year		,				
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)					1	
14	First 5 years. If the Form 990 is for th	· ·		,		() ()	<i>'</i> —
C	check this box and stop here						
	ction C. Computation of Publi			. (5)		T .= I	
	Public support percentage for 2023 (I		•	.,,		15	<u>%</u>
	Public support percentage from 2022 ction D. Computation of Inves					16	<u>%</u>
	•			(0)		147	0/
	Investment income percentage for 20					17	<u>%</u>
	Investment income percentage from 2			on line 14 and line		18	% 7 is not
198	33 1/3% support tests - 2023. If the						
t	more than 33 1/3%, check this box ar 33 1/3% support tests - 2022. If the	organization did n	not check a box or	line 14 or line 19a	, and line 16 is me	ore than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The orga	nization qualifies a	s a publicly supp	orted organization	
20	Private foundation. If the organization	n did not check a	box on line 14 19	a or 19b check th	is box and see ins	structions	1 1

332023 12-21-23

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.)

1		Yes	No
2 3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
2 3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b	1		
3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
3b 3c 4a 4b 4b 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b	2		
3b 3c 4a 4b 4b 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
3c	3a		
3c			
3c			
4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b	3b		
4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b	3с		
4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b	4a		
4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
5a 5b 5c 6 7 8 9a 9b 9c 10a	4b		
5a 5b 5c 6 7 8 9a 9b 9c 10a			
5a 5b 5c 6 7 8 9a 9b 9c 10a			
5a 5b 5c 6 7 8 9a 9b 9c 10a			
5b 5c 6 7 8 9a 9b 9c 10a	4c		
5b 5c 6 7 8 9a 9b 9c 10a			
5b 5c 6 7 8 9a 9b 9c 10a			
5b 5c 6 7 8 9a 9b 9c 10a			
5b 5c 6 7 8 9a 9b 9c 10a			
5c 6 7 8 9a 9b 9c 10a 10b	5a		
5c 6 7 8 9a 9b 9c 10a 10b	Eh		
6 7 8 9a 9b 9c 10a 10b			
7 8 9a 9b 9c 10a	50		
7 8 9a 9b 9c 10a			
7 8 9a 9b 9c 10a			
7 8 9a 9b 9c 10a			
7 8 9a 9b 9c 10a	6		
9a 9b 9c 10a			
9a 9b 9c 10a			
9a 9b 9c 10a	7		
9a 9b 9c 10a			
9b 9c 10a	8		
9b 9c 10a			
9b 9c 10a			
9c 10a 10b	9a		
9c 10a 10b			
10a	9b		
10a			
10b	9с		
10b			
10b			
	10a		
			<u> </u>

332024 12-21-23 Schedule A (Form 990) 2023

Pai	Tiv Supporting Organizations (continued)		
		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and		
	11c below, the governing body of a supported organization?		₩
	A family member of a person described on line 11a above?		_
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide		
	detail in Part VI.		
Sec	tion B. Type I Supporting Organizations		Τ
		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.		
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,		
Sec	supervised, or controlled the supporting organization. 2 tion C. Type II Supporting Organizations		
	tion of Type it cupperting organizations	Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors	162	INO
•	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).		
Sec	tion 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		110
	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?		
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).		
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.		
Sec	tion 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).		
а	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.		
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instruction	on <u>s).</u>	
2	Activities Test. Answer lines 2a and 2b below.	Yes	No
а	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.		
а	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.		

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orga	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying t	rust o	n Nov. 20, 1970 (explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must co		·	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
_5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):		A.	
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
_5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
_6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
_4	Enter greater of line 2 or line 3.	4		
_5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally i	integra	ated Type III supporting orga	nization (see

Schedule A (Form 990) 2023

instructions).

Schedule A (Form 990) 2023

Part VI	Supplemental Information Describe the explanations required by Dark II, line 10: Dark III, line 17: or 17b; Dark III, line 10:
	Supplemental Information. Provide the explanations required by Part II, line 10; Part III, 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.)
-	
	A
-	
	· · · · · · · · · · · · · · · · · · ·
-	
i	
-	

Schedule B

(Form 990)

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.

Department of the Treasury
Internal Revenue Service

Attach to Form 990, 990-EZ, or 990-PF.

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

BOATU.S. FOUNDATION

2023

OMB No. 1545-0047

Name of the organization

Employer identification number

54-1156448

Organization type (check one): Filers of: Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the **General Rule** or a **Special Rule**. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** 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** X 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).

Schedule B (Form 990) (2023) Page **2**

Name of organization

Employer identification number

BOATU.S. FOUNDATION

54-1156448

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	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) 1401 CONSTITUTION AVENUE NW, ROOM 5128 WASHINGTON, DC 20230	\$54,656.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	E. FRANK WEAVER III		Person
	6801 STONE MT. FARM RD FAYETTEVILLE, NC 28311	\$ 70,000.	Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	ERIC M. URBAHN 123 STONES POINT RD. CUSHING, ME 04563	\$35,500.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	CHARLES H. MOORE 1141 AUGUST DRIVE ANNAPOLIS, MD 21403	\$\$	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Oncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

BOATU.S. FOUNDATION

54-1156448

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	dditional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	2001 BOSTON WHALER AND TRAILER		
		\$ 70,000.	09/13/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	1998 GLAVIER BAY 26'	\$35,500.	05/23/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
4	1994 44' SEA RAY SUNDANCER	\$43,000.	12/31/23
(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
		\$	
000450 40.00			Calandula D (Farma 000) (0000)

Name of organization **Employer identification number** BOATU.S. FOUNDATION 54-1156448 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. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (d) Description of how gift is held (c) Use of gift Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

BOATU.S. FOUNDATION

Employer identification number 54-1156448

Par			or Accounts. Complete if the			
	organization answered "Yes" on Form 990, Part IV, lin	e o. (a) Donor advised funds	(b) Funds and other accounts			
4	Total number at and of year	(a) Bonor advised funds	(b) i unus and other accounts			
1 2	Total number at end of year					
3	Aggregate value of grants from (during year) 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 v	L writing that the assets held in donor advis	ed funds			
•	are the organization's property, subject to the organization's	-				
6	Did the organization inform all grantees, donors, and donor a					
	for charitable purposes and not for the benefit of the donor o					
Par	t II Conservation Easements. Complete if the org	ganization answered "Yes" on Form 990,	Part IV, line 7.			
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).				
	Preservation of land for public use (for example, recrea	tion or education) Preservation o	f a historically important land area			
	Protection of natural habitat	Preservation of	f a certified historic structure			
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contribution in the form				
	day of the tax year.		Held at the End of the Tax Year			
	Total number of conservation easements					
	Number of conservation easements on a certified historic stru		2c			
d	Number of conservation easements included on line 2c acqu					
2	on a historic structure listed in the National Register					
3	Number of conservation easements modified, transferred, rel	eased, extinguished, or terminated by the	organization during the tax			
4	year Number of states where property subject to conservation eas	sement is located				
5	Does the organization have a written policy regarding the per					
	violations, and enforcement of the conservation easements it		Yes No			
6	Staff and volunteer hours devoted to monitoring, inspecting,					
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion easements during the year			
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 170(h	n)(4)(B)(i)			
	and section 170(h)(4)(B)(ii)?		Yes No			
9	In Part XIII, describe how the organization reports conservation	on easements in its revenue and expense	statement and			
	balance sheet, and include, if applicable, the text of the footn	note to the organization's financial statem	ents that describes the			
Dos	organization's accounting for conservation easements.	i Art Historical Transcures or Of	ihar Cimilar Assats			
Par	t III Organizations Maintaining Collections of		ther Similar Assets.			
	Complete if the organization answered "Yes" on Form					
па	If the organization elected, as permitted under FASB ASC 95	•				
	of art, historical treasures, or other similar assets held for pub	,	'			
h	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					
D	art, historical treasures, or other similar assets held for public					
	provide the following amounts relating to these items.	exhibition, education, or research in furti	lerance of public service,			
	(i) Revenue included on Form 990, Part VIII, line 1		\$			
			•			
2	If the organization received or held works of art, historical trea					
_	the following amounts required to be reported under FASB A		J , F			
а	Revenue included on Form 990, Part VIII, line 1		\$			
	Assets included in Form 990, Part X					
	For Paperwork Reduction Act Notice, see the Instructions		Schedule D (Form 990) 2023			

Pai	rt III Organizations Maintaining Col	lections of Art, Hist	orical Treasu	res, or Othe	r Similar .	Assets	(contin	ued)	
3	Using the organization's acquisition, accession	, and other records, check	any of the follow	ring that make si	gnificant us	e of its			
	collection items (check all that apply).								
а	Public exhibition	d 🗌	Loan or exchang	e program					
b	Scholarly research	е 🗌	Other						
С	Preservation for future generations								
4	Provide a description of the organization's colle	ections and explain how th	ey further the org	janization's exer	npt purpose	e in Part)	KIII.		
5	During the year, did the organization solicit or re	eceive donations of art, his	storical treasures	, or other similar	assets				
	to be sold to raise funds rather than to be main	tained as part of the orgar	nization's collection	on?			Yes		No
Par	rt IV Escrow and Custodial Arrange	ements Complete if the	organization ans	wered "Yes" on	Form 990, F	Part IV, lir	ne 9, or		
	reported an amount on Form 990, Part								
1a	Is the organization an agent, trustee, custodian	, or other intermediary for	contributions or	other assets not	included				
	on Form 990, Part X?					\square	Yes		No
b	If "Yes," explain the arrangement in Part XIII an								
							Amount		
С	Beginning balance				1c				
d	Additions during the year								
	Distributions during the year								
f	Ending balance								
2a	Did the organization include an amount on Forr						Yes		No
	If "Yes," explain the arrangement in Part XIII. Cl				•		-		
Par									
					(d) Three ye	ars back	(e) Four	years l	oack
1a	Beginning of year balance								
	Contributions								
c	Net investment earnings, gains, and losses								
d	Grants or scholarships								
	Other expenditures for facilities								
•	and programs								
f	Administrative expenses								_
g g	End of year balance								
2	Provide the estimated percentage of the current	at year end halance (line 1	r column (a)) held						
	Board designated or quasi-endowment		g, column (a)) neic	. uo.					
b	Permanent endowment	%							
C	Term endowment %								
·	The percentages on lines 2a, 2b, and 2c should	1 equal 100%							
32	Are there endowment funds not in the possess	•	t are held and ad	ministered for th	۵				
oa	organization by:	ion of the organization tha	t are ricid and ad	ministered for th			Γ	Yes	No
	(i) Unrelated organizations?						3a(i)		
	(m) D						3a(ii)		
h	If "Yes" on line 3a(ii), are the related organization	one listed as required on S					3b	\dashv	
4	Describe in Part XIII the intended uses of the or						30		
	t VI Land, Buildings, and Equipmen		unus.						
	Complete if the organization answered		/. line 11a. See Fo	orm 990. Part X.	line 10.				
	Description of property	(a) Cost or other	(b) Cost or of		ccumulated	.	(d) Book	value	
	Description of property	basis (investment)	basis (othe	1 ' '	preciation	'	(u) book	value	,
10	Land	220.5 (117001110111)	2433 (0110	·, de	- / 551411011				
	Land								
	Buildings	78,312.			56,51	0.	21	.,80	12
	Leasehold improvements	4 000 000		1 1	403,40			3,39	
	Equipment				<u> </u>		+40	, , , , ,	
	Other			I		-	// // 0	3,20	10
OTA	L AGG IIDES TA IGROUGH TE. (Column (d) must pau	ısı Form 440 Part X lina 1	uc column (R))			1	± ± C	,, 4	, U •

Schedule D (Form 990) 2023

Part VII Investments - Other Securities		
Complete if the organization answered "Yes" o		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
) Financial derivatives		
Closely held equity interests		
Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
` '		
otal. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		
otal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related.	n Form 990, Part IV, line	: 11c. See Form 990, Part X, line 13.
htal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" of		
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment	n Form 990, Part IV, line (b) Book value	a 11c. See Form 990, Part X, line 13. (c) Method of valuation: Cost or end-of-year market value
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1)		
htal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" of the investment (1) (2)		
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3)		
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4)		
htal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4) (5)		
otal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" of (a) Description of investment (1) (2) (3) (4) (5) (6)		
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4) (5) (6) (7)		
otal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4) (5) (6) (7)		
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4) (5) (6) (7) (8) (9)		
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets Complete if the organization answered "Yes" o	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
htal. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" o (a) Description of investment (1) (2) (3) (4) (5) (6) (7) (8) (9) Hal. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets Complete if the organization answered "Yes" o	(b) Book value	(c) Method of valuation: Cost or end-of-year market value

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) LEASE LIABILITY	84,439.
(3)	
(4)	
(5)	
(6)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	84,439.

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 ... X

Schedule D (Form 990) 2023

Par	t XI Reconciliation of Revenue per Audited Financial Sta	atements With R	evenue per Re	turn	
	Complete if the organization answered "Yes" on Form 990, Part IV, I	ine 12a.			
1	Total revenue, gains, and other support per audited financial statements			1	2,675,937.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a	97,795.		
b	Donated services and use of facilities	2b			
С	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
	Add lines 2a through 2d			2e	97,795. 2,578,142.
3	Subtract line 2e from line 1			3	2,578,142.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
	Other (Describe in Part XIII.)	4b			
	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12	2.)		5	2,578,142.
Par	t XII Reconciliation of Expenses per Audited Financial St		Expenses per F	Returr	1
	Complete if the organization answered "Yes" on Form 990, Part IV, I	ine 12a.			
				1	3,539,115.
	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 14			
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
С	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			_
	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	3,539,115.
	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
	Investment expenses not included on Form 990, Part VIII, line 7b			-	
b	Other (Describe in Part XIII.)	4b			•
	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	3,539,115.
	t XIII Supplemental Information				
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and			; Part X	I, line 2; Part XI,
iines 2	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a	any additional informa	ation.		
DZD	T X, LINE 2:				
IAI	AI A, DINE 2.				
EXP	LANATION: THE FOUNDATION HAS ANALYZED	TTS TAX PO	STTTONS A	ND F	IAS
	THE TOTAL THE TOTAL THE THREE THE THREE THE THREE THRE	110 11111 10	DIIIOND, 11	110 1	1110
CON	CLUDED THAT NO LIABILITY SHOULD BE REC	ORDED RELA	TED TO ANY	UNC	ERTATN
		7011222 112211		0210	
тах	POSITIONS. THE FOUNDATION IS NOT AWAR	E OF ANY T	AX POSITIO	NS V	HICH IT
BEL	IEVES WILL CHANGE MATERIALLY IN THE NE	XT TWELVE	MONTHS. IF	THI	IS
					-
POS	SITION CHANGES, THE FOUNDATION WILL ASS	SESS THE IM	PACT OF AN	y st	JCH
мат	TERS ON ITS FINANCIAL POSITION AND RES	ULTS OF OP	ERATIONS.		

SCHEDULE J (Form 990)

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.

2023

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

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

BOATU.S. FOUNDATION

 $Employer\ identification\ number \\ 54-1156448$

Pa	art I Questions Regarding Compensation			
			Yes	No
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.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account 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	1b		<u> </u>
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?	2		<u> </u>
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.			
	Compensation committee Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a	X	<u> </u>
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	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:			37
	The organization?	5a		X
b	Any related organization?	5b		
_	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:			v
	The organization?	6a		X
b	Any related organization?	6b		
_	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	_		v
_	not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			v
_	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		i

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

Schedule J (Form 990) 2023

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

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

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

		(B) Breakdown of W	/-2 and/or 1099-MIS/ compensation	C and/or 1099-NEC	(C) Retirement and other deferred	leferred benefits (E		in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) CHRISTOPHER EDMONSTON	(i)	0.	0.	0.	0.	0.	0.	0.
PRESIDENT	(ii)	256,894.	0.	0.	0.	0.	256,894.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)				A			
	(i)							
	(ii)							
	(i)							
	(ii)				· ·			
	(i) (ii)							
-	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
PART I, LINE 4A:
CHRIS EDMONSTON \$136,370

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

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

Employer identification number 5/-1156//8

	BOATU.S. FOU	NDATIO	N			54-1156	448	
Pai	t I Types of Property							
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g		(d) hod of determin n contribution a		s
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes	X	39	495,225.	SALES E	PRICE OR	FM	V
8	Intellectual property							
9	Securities - Publicly traded			A				
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution -							
	Historic structures							
14	Qualified conservation contribution - Other \dots							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
25	Other ()							
26	Other ()							
27	Other ()							
28	Other ()							
29	Number of Forms 8283 received by the organization	zation during	the tax year for co	ontributions				
	for which the organization completed Form 82	83, Part V, D	onee Acknowledg	ement 29				
							Yes	No
30a	During the year, did the organization receive by	y contributio	n any property rep	orted in Part I, lines 1 throug	h 28, that it			
	must hold for at least 3 years from the date of	the initial co	ntribution, and whi	ch isn't required to be used	for			
	exempt purposes for the entire holding period?	?				30a		X
b	If "Yes," describe the arrangement in Part II.							
31	Does the organization have a gift acceptance p	oolicy that re	equires the review of	of any nonstandard contribut	ions?	31		X
32a	Does the organization hire or use third parties	or related or	ganizations to solid	cit, process, or sell noncash				
	contributions?					32a	X	
b	If "Yes," describe in Part II.							
33	If the organization didn't report an amount in c	olumn (c) foi	a type of property	for which column (a) is chec	cked,			
	describe in Part II.							
					_			

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

Schedule M (Form 990) 2023

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.	
SCHEDULE M, LINE 32B:	
EXPLANATION: A THIRD PARTY ORGANIZATION ACCEPTS QUALIFIED BOATS AS	
DONATIONS ON BEHALF OF BOATU.S. FOUNDATION. UPON RECEIPT OF THE DONATED	
PROPERTY, THE ORGANIZATION PUTS THE BOAT UP FOR SALE, SELLS THE BOAT,	
AND REMITS CASH PAYMENTS TO BOATU.S. NET OF FEES AND COMMISSIONS.	
is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information. SCHEDULE M, LINE 32B: EXPLANATION: A THIRD PARTY ORGANIZATION ACCEPTS QUALIFIED BOATS AS DONATIONS ON BEHALF OF BOATU.S. FOUNDATION. UPON RECEIPT OF THE DONATED PROPERTY, THE ORGANIZATION PUTS THE BOAT UP FOR SALE, SELLS THE BOAT,	
this part for any additional information. SCHEDULE M, LINE 32B: EXPLANATION: A THIRD PARTY ORGANIZATION ACCEPTS QUALIFIED BOATS AS DONATIONS ON BEHALF OF BOATU.S. FOUNDATION. UPON RECEIPT OF THE DONATED PROPERTY, THE ORGANIZATION PUTS THE BOAT UP FOR SALE, SELLS THE BOAT,	

Schedule M (Form 990) 2023

332142 09-11-23

SCHEDULE O (Form 990)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Internal Revenue Service

Name of the organization

BOATU.S. FOUNDATION

Employer identification number 54-1156448

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

WITH MILLIONS OF BOATERS ON THE WATER, OUR AIM IS TO REDUCE ACCIDENTS

AND FATALITIES, INCREASE STEWARDSHIP OF OUR WATERWAYS AND KEEP BOATING

A SAFE AND ENJOYABLE PASTIME. THE BOATUS FOUNDATION IS A NATIONAL

501(C)(3) NONPROFIT ORGANIZATION. OUR WORK IS PRIMARILY FUNDED BY

GRANTS AND INDIVIDUAL DONATIONS.

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

KIDS AFLOAT - PROVIDES LOCAL, US BASED NONPROFIT ORGANIZATIONS AN

OPPORTUNITY TO APPLY TO PURCHASE KID-SIZED LIFE JACKETS AT A DISCOUNTED

RATE OF \$5 PER JACKET.

EPIRB RENTAL - PROVIDES EMERGENCY POSITION INDICATING RADIO BEACONS AND PERSONAL LOCATOR BEACONS TO BOATERS FOR RENT.

FISHING LINE RECYCLING PROGRAM - BUILDS AND PROVIDES FISHING LINE

RECYCLING BINS, SIGNAGE AND SUPPORT TO ACTIVE FISHING LOCATIONS ACROSS

THE COUNTRY.

EXPENSES \$ 736,102. INCLUDING GRANTS OF \$ 0. REVENUE \$ 35,310.

FORM 990, PART VI, SECTION A, LINE 8B:

EXPLANATION: THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

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

EXPLANATION: THE FORM 990 IS REVIEWED BY THE CHAIRMAN OF THE BOARD OF

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

Schedule O (Form 990) 2023

Schedule O (Form 990) 2023 Page 2

Name of the organization BOATU.S. FOUNDATION

Employer identification number 54-1156448

TRUSTEES AND THE TREASURER BEFORE IT IS FILED WITH THE IRS. A COPY OF THE 990 IS PROVIDED TO THE BOARD PRIOR TO FILING.

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

EXPLANATION: IF CONTRACTS ARE TO BE DISCUSSED BY THE BOARD, THE CHAIR ASKS

IF ANYONE ON THE BOARD HAS A RELATIONSHIP WITH THAT ENTITY. IF THE ANSWER

IS YES, THE MEMBER IS ASKED TO LEAVE THE ROOM WHILE THE CONTRACT IS

DISCUSSED AND VOTED UPON.

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

EXPLANATION: THE FOUNDATION'S EMPLOYEES ARE LEASED FROM THE BOAT AMERICA

CORPORATION. THE HUMAN RESOURCES DIRECTOR OF BOAT AMERICA CORPORATION

REVIEWS THE SALARY AND BENEFITS OF OTHER ORGANIZATIONS IN THE AREA AND

GIVES THE PRESIDENT OF THE FOUNDATION GUIDELINES ON ACCEPTABLE SALARIES AND

BENEFITS. THE CHAIRMAN OF THE BOARD OF TRUSTEES ALSO REVIEWS AND APPROVES

COMPENSATION.

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

EXPLANATION: THE FOUNDATION'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND POLICIES ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

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

PRINTING:

PROGRAM SERVICE EXPENSES 47,412.

MANAGEMENT AND GENERAL EXPENSES 522.

FUNDRAISING EXPENSES 378.

TOTAL EXPENSES 48,312.

Schedule O (Form 990) 2023 Page **2**

Employer identification number 54-1156448
30,918.
3,387.
4,732.
39,037.
486,570.
22,597.
41,525.
550,692.
52,365.
60.
5,249.
57,674.
695,715.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	BOATU.S. FOUND	ATION				Em	nployer identific 54-11564	ation nu 48	ımber
Part I Identification of D	Disregarded Entities. Complet	e if the organization answered "Yes	on Form 990, Part IV, line 33	3.					
Name, address, ar	(a) nd EIN (if applicable) arded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	r Total inco	(e) me End-of-year	assets	Direct c	(f) ontrolling atity)
Part II Identification of F organizations during	Related Tax-Exempt Organizang the tax year.	tions. Complete if the organization	answered "Yes" on Form 990	, Part IV, line 34, t	pecause it had one o	or more	related tax-exer	npt	
Name, addi	(a) ress, and EIN organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	(f) et controlling entity	Section 5 contr	g) 512(b)(13) rolled ity?
			, , , , , , , , , , , , , , , , , , ,		501(c)(3))			Yes	No

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 III

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	ent	tion b)(13) rolled tity?
BOAT AMERICA CORPORATION 147 OLD SOLOMONS ISLAND RD #513									
ANNAPOLIS, MD 21401	MARINE INSURANCE	MD		C CORP					X

X

Yes No

1a

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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)				. 1b		X
c Gift, grant, or capital contribution from related organization(s)				. 1c		X
d Loans or loan guarantees to or for related organization(s)				. 1d		Х
e Loans or loan guarantees by related organization(s)				. 1e		X
f Dividends from related organization(s)				. 1f		X
g Sale of assets to related organization(s)						X
h Purchase of assets from related organization(s)				. 1h		X
i Exchange of assets with related organization(s)				. 1i		X
j Lease of facilities, equipment, or other assets to related organization(s)				. <u>1j</u>		X
k Lease of facilities, equipment, or other assets from related organization(s)						X
I Performance of services or membership or fundraising solicitations for related organ						Х
m Performance of services or membership or fundraising solicitations by related organ						Х
n Sharing of facilities, equipment, mailing lists, or other assets with related organization	on(s)			1n	X	
Sharing of paid employees with related organization(s)				. 10	X	
p Reimbursement paid to related organization(s) for expenses				. 1p		X
q Reimbursement paid by related organization(s) for expenses				. 1q		X
r Other transfer of cash or property to related organization(s)				. 1r		X
s Other transfer of cash or property from related organization(s)						X
2 If the answer to any of the above is "Yes," see the instructions for information on w	ho must complete th	is line, including covered re	elationships and transaction thresholds.			
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount	involved		
1) BOAT AMERICA CORPORATION	N	29,009.	FAIR MARKET VALUE			
2) BOAT AMERICA CORPORATION	0	1,322,728.	FAIR MARKET VALUE			
3)						
4)						
· · ·						
5)						
6)						
6)		l				

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec 501(c)(3) orgs.?	(f) Share of total	(g) Share of end-of-year	Disprop tiona allocation	oor- te ons?		Gene mana parti	(k) Percenta ging ownersh
		country)	sections 512-514)	Yes No	income	assets	Yes	No	(Form 1065)	Yes	No
							\vdash			\vdash	
							Ш				
							+			\vdash	
							+			\vdash	
	-										