



October 27, 2025

TOPS Club, Inc.  
4575 South 5th St  
Milwaukee, WI 53207

TOPS Club, Inc.:

Enclosed is the organization's 2024 Exempt Organization return.

Specific filing instructions are as follows.

### **FORM 990 RETURN:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by November 17, 2025 the filing deadline.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

### **WISCONSIN 1952 FINANCIAL REPORT:**

The Wisconsin 1952 Financial Report should be mailed on or before December 31, 2025 to:

WDFI/ Charitable Orgs Section  
PO Box 7879  
Madison, Wisconsin 53707-7879

No payment is required.

The report should be signed and dated by the authorized individual(s).

### **A few final reminders relating to your tax return filings:**

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP

DRAFT



CliftonLarsonAllen LLP  
CLAconnect.com

**TOPS CLUB, INC.**  
**FORM 990 INCOME TAX RETURN**  
**FOR YEAR ENDED DECEMBER 31, 2024**

DRAFT



CliftonLarsonAllen LLP  
CLAconnect.com

October 27, 2025

TOPS Club, Inc.  
4575 South 5th St  
Milwaukee, WI 53207

TOPS Club, Inc.:

We have prepared and enclosed your 2024 Form 114, Report of Foreign Bank and Financial Accounts.

Form 114 has been prepared for electronic filing. Please sign, date, and return Form 114A to our office. We will then transmit your report to the FinCEN.

Return Form 114A to us as soon as possible.

A copy of the form is enclosed for your files. We suggest that you retain this copy indefinitely.

Sincerely,

CliftonLarsonAllen LLP

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Form 114a Department of the Treasury Financial Crimes Enforcement Network (FinCEN)  May 2015	<h2 style="margin: 0;">Record of Authorization to Electronically File FBARs</h2> <p style="margin: 5px 0 0 0;">(See instructions below for completion)</p> <p style="margin: 5px 0 0 0;"><u>Do not send to FinCEN. Retain this form for your records.</u></p> <p style="margin: 5px 0 0 0;">The form 114a may be digitally signed</p>	TOPSCLU2024001
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**Part I** Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)

1. Owner last name or entity's legal name <b>TOPS CLUB, INC.</b>	2. Owner first name	3. Owner M.I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M.I.

I/we declare that I/we have provided information concerning 2 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, **2024** to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity)  <b>* THIS IS NOT A FILEABLE COPY *</b>	8. Date _____ MM DD YYYY	9. Owner or entity TIN <b>390866681</b>	10. TIN type a <input checked="" type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign
11. Spouse signature	12. Date _____ MM DD YYYY	13. Spouse TIN	14. TIN type a <input type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign

**Part II** Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.

15. Preparer last name <b>DONLEVY</b>	16. Preparer first name <b>KRISTEN</b>	17. Preparer M.I.	18. Preparer PTIN <b>P01670215</b>
19. Address <b>10401 W INNOVATION DR, STE 300</b>	20. City <b>WAUWATOSA</b>	21. State <b>WI</b>	22. ZIP/postal code <b>53226</b>
23. Country code <b>US</b>	24. Preparer's (item 15) employer's (Entity) name <b>CLIFTONLARSONALLEN LLP</b>	25. Employer EIN <b>41-0746749</b>	26. Preparer's signature <b>KRISTEN DONLEVY</b>

**Instructions for completing the FBAR Signature Authorization Record**

This record may be completed by the individual or entity granting such authorization (Part I) OR the individual/entity authorized to perform such services. The completed record must be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsaeiling.fincen.treas.gov/main.html> for registration).

Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, items 7/8 and complete items 9 and 10. Item 7 may be digitally signed.

Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, (item 11 may be digitally signed) and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as *see above*, or *same as item number x*).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer **or** the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer must sign in item 26 (digital signature acceptable) of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010.430(d).

**DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.**

IRS E-file Signature Authorization for a Tax Exempt Entity

Form 8879-TE

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

2024

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

TOPS CLUB, INC.

EIN or SSN

39-0866681

Name and title of officer or person subject to tax

RICHARD DANFORD PRESIDENT

Part I Type of Return and Return Information

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

Table with 10 rows (1a-10a) and 3 columns: Form type, checkbox, and amount. Row 1b shows amount 3,076,972.

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[ ] I authorize \_\_\_\_\_ to enter my PIN [ ] Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax

\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*

Date

Part III Certification and Authentication

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

3936825902

Do not enter all zeros

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

ERO's signature

KRISTEN DONLEVY

Date

10/27/25

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form 8879-TE (2024)

# BSA E-Filing - Report of Foreign Bank and Financial Accounts (FBAR)

FinCEN Form 114

TOPSCLU20240001

Filing Name TOPS CLUB, INC.

Submission Type NEW

PIN NOT REQUIRED

Check here  if this report is submitted by an authorized third party, and complete the 3rd party preparer section on page one of the report. The E-file system will auto complete item 46.

NOTE: The FBAR must be received by the Department of the Treasury on or before April 15, 2025. An automatic extension to October 15, 2025 is available.

This report filed late for the following reason (Check only one):

- a.  Forgot to file
- b.  Did not know that I had to file
- c.  Thought account balance was below reporting threshold
- d.  Did not know that my account qualified as foreign
- e.  Account statement not received in time
- f.  Account statement lost (Replacement requested)
- g.  Late receiving missing required account information
- h.  Unable to obtain joint spouse signature in time
- i.  Unable to access BSA E-filing system
- z.  Other (please provide explanation below)

# REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return

1 This report is for calendar  
year ended 12/31  
**2024**  
Amended

**Part I Filer information** TOPSCLU20240001

2 Type of filer

a  Individual b  Partnership c  Corporation d  Consolidated e  Fiduciary or other - Enter type \_\_\_\_\_

3 U.S. Taxpayer Identification Number <b>390866681</b> <small>If filer has no U.S. Identification number complete item 4</small>	3a TIN type <input type="checkbox"/> SSN/ITIN <input checked="" type="checkbox"/> EIN	4 Foreign identification (Complete only if item 3 is not applicable) a Type: <input type="checkbox"/> Passport <input type="checkbox"/> Foreign TIN <input type="checkbox"/> Other _____ b Number _____ c Country of Issue _____	5 Individual's date of birth MM/DD/YYYY
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6 Last name or organization name <b>TOPS CLUB, INC.</b>	7 First name	8 Middle initial	8a Suffix
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9 Mailing address (number, street, and apt. or suite no.)

**4575 SOUTH 5TH ST**

10 City <b>MILWAUKEE</b>	11 State <b>WI</b>	12 ZIP/Postal Code <b>53207</b>	13 Country <b>USA</b>
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14 a) Does the filer have a financial interest in 25 or more financial accounts?  
 Yes  Enter number of accounts \_\_\_\_\_ Do not complete Part II or Part III, but maintain records of the information.  
 No

b) Does the filer have signature authority over but no financial interest in 25 or more financial accounts?  
 Yes  Enter number of accounts \_\_\_\_\_ Comp. Part IV, items 34 through 43 for each person on whose behalf the filer has sign. authority.  
 No

**Part II Information on financial account(s) owned separately**

15 Maximum value of account during calendar year **127,433.**      15a Amount  unknown      16 Type of account a  Bank b  Securities c  Other - Enter type below

17 Name of financial institution in which account is held  
**BANK OF MONTREAL**

18 Account number or other designation **38581990674**      19 Mailing address (number, street, apt. or suite no.) of financial institution in which account is held  
**100 KING STREET WEST 1 FIRST CANADIAN PL**

20 City <b>TORONTO</b>	21 State, if known <b>ON</b>	22 Foreign postal code, if known <b>M5X1A1</b>	23 Country <b>CANADA</b>
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**Signature** 44a Check here  if this report is completed by a third party preparer and complete the third party preparer section.

44 Filer signature <small>The report will be electronically signed when filed</small>	45 Filer title, if not reporting a personal account	46 Date (MM/DD/YYYY) <small>This date will auto-fill when the FBAR is electronically signed</small>
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<b>Third Party Preparer Use Only</b>	47 Preparer's last name <b>DONLEVY</b>	48 First name <b>KRISTEN</b>	49 MI	50 Check <input type="checkbox"/> if self-employed	51 TIN <b>P01670215</b>	51a TIN type <input checked="" type="checkbox"/> PTIN <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> Foreign	
	52 Contact phone no. <b>414-476-1880</b>	52a Ext.	53 Firm's name <b>CLIFTONLARSONALLEN LLP</b>		54 Firm's TIN <b>41-0746749</b>	54a TIN type <input checked="" type="checkbox"/> EIN <input type="checkbox"/> Foreign	
	55 Mailing address (number, street, apt. or suite no.) <b>10401 W INNOVATION DR, STE</b>		56 City <b>WAUWATOSA</b>		57 State <b>WI</b>	58 ZIP/Postal Code <b>53226</b>	59 Country <b>US</b>

<b>Part II Continued - Information on Financial Account(s) Owned Separately</b>	<b>FORM 114</b>
<b>Complete a Separate Block for Each Account Owned Separately</b>	

<b>1</b> Filing for calendar year  2024	<b>3-4</b> Check appropriate Identification Number  <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: 390866681	<b>6</b> Last Name or Organization Name  TOPS CLUB, INC.
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<b>15</b> Maximum value of account during calendar year 10,674.	<b>15a</b> Amount Unknown <input type="checkbox"/>	<b>16</b> Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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<b>17</b> Name of Financial Institution in which account is held AFFINITY CU			
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<b>18</b> Account number or other designation 2277911	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held PO BOX 1330		
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<b>20</b> City SASKATOON	<b>21</b> State, if known SK	<b>22</b> ZIP/Postal Code, if known S7K3P4	<b>23</b> Country CANADA
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<b>15</b> Maximum value of account during calendar year	<b>15a</b> Amount Unknown <input type="checkbox"/>	<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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<b>17</b> Name of Financial Institution in which account is held			
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<b>18</b> Account number or other designation	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
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<b>20</b> City	<b>21</b> State, if known	<b>22</b> ZIP/Postal Code, if known	<b>23</b> Country
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<b>15</b> Maximum value of account during calendar year	<b>15a</b> Amount Unknown <input type="checkbox"/>	<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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<b>17</b> Name of Financial Institution in which account is held			
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<b>18</b> Account number or other designation	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
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<b>20</b> City	<b>21</b> State, if known	<b>22</b> ZIP/Postal Code, if known	<b>23</b> Country
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<b>15</b> Maximum value of account during calendar year	<b>15a</b> Amount Unknown <input type="checkbox"/>	<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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<b>17</b> Name of Financial Institution in which account is held			
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<b>18</b> Account number or other designation	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
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<b>20</b> City	<b>21</b> State, if known	<b>22</b> ZIP/Postal Code, if known	<b>23</b> Country
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<b>15</b> Maximum value of account during calendar year	<b>15a</b> Amount Unknown <input type="checkbox"/>	<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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<b>17</b> Name of Financial Institution in which account is held			
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<b>18</b> Account number or other designation	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
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<b>20</b> City	<b>21</b> State, if known	<b>22</b> ZIP/Postal Code, if known	<b>23</b> Country
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<b>15</b> Maximum value of account during calendar year	<b>15a</b> Amount Unknown <input type="checkbox"/>	<b>16</b> Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
---	---	---

<b>17</b> Name of Financial Institution in which account is held			
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<b>18</b> Account number or other designation	<b>19</b> Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
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<b>20</b> City	<b>21</b> State, if known	<b>22</b> ZIP/Postal Code, if known	<b>23</b> Country
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**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

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

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

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

**Part I - Identification**

<b>Type or Print</b>	Name of exempt organization, employer, or other filer, see instructions. <b>TOPS CLUB, INC.</b>	Taxpayer identification number (TIN) <b>39-0866681</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>4575 SOUTH 5TH ST</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MILWAUKEE, WI 53207</b>	

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

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

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

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

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

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **KATELYN PETERS AND ANNE SNYDER**  
**4575 SOUTH 5TH ST - MILWAUKEE, WI 53207**

Telephone No. **414-482-4620** Fax No. \_\_\_\_\_

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

**1** I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 **24** or  
 tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

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

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

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

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

# 2024

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

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

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>TOPS CLUB, INC.</b>		<b>D</b> Employer identification number <b>39-0866681</b>
	Doing business as		<b>E</b> Telephone number <b>414-482-4620</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>3,227,842.</b>
	<b>4575 SOUTH 5TH ST</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>MILWAUKEE, WI 53207</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>F</b> Name and address of principal officer: <b>RICHARD DANFORTH</b> <b>SAME AS C ABOVE</b>		If "No," attach a list. See instructions	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>TOPS.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1948</b>	<b>M</b> State of legal domicile: <b>WI</b>

Part I Summary		Prior Year	Current Year
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE AN AFFORDABLE AND EVIDENCE-BASED APPROACH TO HELP AND SUPPORT WEIGHT LOSS.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>1</b>
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	<b>25</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>15000</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>71,359.</b>	<b>45,125.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>2,425,670.</b>	<b>2,695,714.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>-32,611.</b>	<b>-12,865.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>474,582.</b>	<b>348,998.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>2,939,000.</b>	<b>3,076,972.</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,957,812.</b>	<b>1,919,671.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0.</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>2,273,415.</b>	<b>2,004,498.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>4,231,227.</b>	<b>3,924,169.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-1,292,227.</b>	<b>-847,197.</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>1,700,188.</b>	<b>End of Year</b> <b>1,453,104.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>2,681,680.</b>	<b>2,960,080.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>-981,492.</b>	<b>-1,506,976.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer	Date			
	<b>RICHARD DANFORTH, PRESIDENT</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Preparer's name <b>KRISTEN DONLEVY</b>	Preparer's signature <b>KRISTEN DONLEVY</b>	Date <b>10/27/25</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P01670215</b>
	Firm's name <b>CLIFTONLARSONALLEN LLP</b>	Firm's EIN <b>41-0746749</b>	Phone no. <b>414-476-1880</b>		
	Firm's address <b>10401 W INNOVATION DR, STE 300</b> <b>WAUWATOSA, WI 53226</b>				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE TOPS MISSION IS TO PROVIDE AN AFFORDABLE AND EVIDENCE-BASED APPROACH TO HELP AND SUPPORT OUR MEMBERS AS THEY TAKE OFF AND KEEP OFF POUNDS SENSIBLY. OUR VISION IS TO BE THE BEST WEIGHT-LOSS SUPPORT CHOICE FOR PEOPLE WHO WANT AN ACTIVE AND HEALTHY LIFE.

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

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

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

4a (Code: ) (Expenses \$ 2,554,109. including grants of \$ ) (Revenue \$ 2,695,714. ) MEMBERSHIP ACTIVITIES: TOPS MEMBERS MEET WEEKLY IN THOUSANDS OF LOCAL WEIGHT-LOSS SUPPORT CHAPTERS ACROSS THE UNITED STATES AND CANADA TO WEIGH-IN, LEARN WAYS TO BECOME HEALTHIER (THROUGH PROFESSIONALLY PREPARED PROGRAMS ABOUT NUTRITION, PROPER PORTION SIZES, FITNESS, SELF-CARE, AND BEHAVIOR MODIFICATION) AND TO SUPPORT AND RECOGNIZE ONE ANOTHER AS THEY MAKE HEALTHY LIFESTYLE CHANGES TOGETHER. TOPS' GOAL IS TO ENSURE PEOPLE ARE AT THEIR HEALTHIEST AT EVERY WEIGHT. THIS IS ACCOMPLISHED THROUGH SEVERAL MEMBER PROGRAMS SUCH AS RETREATS, INTERNATIONAL RECOGNITION DAY, AND RECOGNITION AWARDS.

4b (Code: ) (Expenses \$ 303,748. including grants of \$ ) (Revenue \$ ) EDUCATION ACTIVITIES: AS AN APPROVED PROVIDER FOR SUPPORT SERVICES FUNDED BY THE CENTERS FOR DISEASE CONTROL AND PREVENTION, TOPS CONTINUES TO EXPAND ITS JOINT EFFORTS WITH LOCAL AND STATE HEALTH DEPARTMENTS TO REACH UNDERSERVED, LOW-INCOME COMMUNITIES THROUGH WISEWOMAN AND SIMILAR PROGRAMS. TOPS IS COOPERATING WITH AN INDEPENDENT RESEARCHER INVESTIGATING THE EFFICACY OF OUR PROGRAM IN A TARGETED STUDY OF AFRICAN-AMERICAN BREAST CANCER SURVIVORS FUNDED OVER A MULTI-YEAR GRANT FROM THE NATIONAL INSTITUTES OF HEALTH. TOPS CONTINUES ITS DECADES-LONG RELATIONSHIPS WITH UNIVERSITY RESEARCHERS INVESTIGATING THE DISEASE OF OBESITY AND ITS COMORBIDITIES.

4c (Code: ) (Expenses \$ 410,235. including grants of \$ ) (Revenue \$ 50,140. ) FIELD STAFF ACTIVITIES: TOPS HAS NEARLY 400 FIELD STAFF, ALL OF WHOM ARE MEMBERS AND MANY OF WHOM ARE VOLUNTEERS. TOPS HAS AN AGREEMENT WITH THESE DEDICATED MEN AND WOMEN TO PROVIDE SUPPORT AND SERVICE TO CHAPTERS IN THEIR LOCAL AREAS. THEY ORGANIZE VOLUNTEER TRAINING SESSIONS FOR LEADERS AND CHAPTER OFFICERS TO HELP THEM CONTINUOUSLY IMPROVE THE EXPERIENCE THE VOLUNTEERS IN THEIR WEIGHT-LOSS AND HEALTHY LIFESTYLE EFFORTS. TOPS HEADQUARTERS MAKES AVAILABLE NUMEROUS TOOLS FOR FIELD STAFF SUPPORT, INCLUDING FREE RETREATS, BEST PRACTICES WEBINARS, AND THE LIKE.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 3,268,092.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

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

	Yes	No
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> 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? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (7), 1b (1), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b (X), 11a (X), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed WI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
KATELYN PETERS AND ANNE SNYDER - 414-482-4620
4575 SOUTH 5TH ST, MILWAUKEE, WI 53207





**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	45,125.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	<b>Total.</b> Add lines 1a-1f		45,125.			
Program Service Revenue	2 a	<b>MEMBERSHIP REVENUE</b>	Business Code				
			900099	2,221,731.	2,221,731.		
	b	<b>RETREAT</b>	900099	473,983.	473,983.		
	c						
	d						
	e						
	f	All other program service revenue					
g	<b>Total.</b> Add lines 2a-2f		2,695,714.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		981.		981.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real	(ii) Personal		
			6b				
			6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
			7b		13,846.		
			7c		-13,846.		
	d	Net gain or (loss)		-13,846.		-13,846.	
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a	435,882.				
		10b	137,024.				
		c	Net income or (loss) from sales of inventory		298,858.	298,858.	
Miscellaneous Revenue	11 a	<b>MISC REVENUE</b>	Business Code				
			900099	50,140.	50,140.		
	b						
	c						
	d	All other revenue					
e	<b>Total.</b> Add lines 11a-11d		50,140.				
12	<b>Total revenue.</b> See instructions		3,076,972.	3,044,712.	0.	-12,865.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 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 .....	287,285.	249,124.	38,161.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	1,287,087.	1,001,735.	285,352.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	106,079.	100,166.	5,913.	
9 Other employee benefits .....	122,859.	116,010.	6,849.	
10 Payroll taxes .....	116,361.	52,206.	64,155.	
11 Fees for services (nonemployees):				
a Management .....	61,875.		61,875.	
b Legal .....	5,226.		5,226.	
c Accounting .....	34,626.		34,626.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	132,650.	132,650.		
12 Advertising and promotion .....	154,767.	847.	153,920.	
13 Office expenses .....	556,597.	556,597.		
14 Information technology .....	948.	948.		
15 Royalties .....				
16 Occupancy .....	55,960.	55,960.		
17 Travel .....	26,756.	26,756.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....				
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	95,477.	95,477.		
23 Insurance .....	78,489.	78,489.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>FIELD STAFF FEES</b>	410,235.	410,235.		
b <b>RETREAT EXPENSES</b>	135,958.	135,958.		
c <b>MISC EXPENSE</b>	87,859.	87,859.		
d <b>FIELD STAFF EXPENSES</b>	79,931.	79,931.		
e All other expenses .....	87,144.	87,144.		
25 <b>Total functional expenses.</b> Add lines 1 through 24e	3,924,169.	3,268,092.	656,077.	0.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	262,063.	<b>1</b>	58,497.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	614,359.	<b>8</b>	518,188.
	<b>9</b> Prepaid expenses and deferred charges .....	21,672.	<b>9</b>	47,399.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 3,011,476.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 2,185,411.	763,852.	<b>10c</b> 826,065.
	<b>11</b> Investments - publicly traded securities .....	34,937.	<b>11</b>	0.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	3,305.	<b>15</b>	2,955.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,700,188.	<b>16</b>	1,453,104.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	457,119.	<b>17</b>	235,059.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	1,414,025.	<b>19</b>	907,985.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	810,536.	<b>25</b>	1,817,036.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	2,681,680.	<b>26</b>	2,960,080.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	-981,492.	<b>27</b>	-1,506,976.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	-981,492.	<b>32</b>	-1,506,976.
<b>33</b> Total liabilities and net assets/fund balances .....	1,700,188.	<b>33</b>	1,453,104.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,076,972.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,924,169.
3	Revenue less expenses. Subtract line 2 from line 1	3	-847,197.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-981,492.
5	Net unrealized gains (losses) on investments	5	529.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	321,184.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-1,506,976.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
1		
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2024)



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2255661.	457,436.	439,985.	71,359.	45,125.	3269566.
<b>2</b> 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 .....	2844828.	2400178.	2782112.	2425670.	2695714.	13148502.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....	5100489.	2857614.	3222097.	2497029.	2740839.	16418068.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						0.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						0.
<b>c</b> Add lines 7a and 7b .....						0.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						16418068.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6 .....	5100489.	2857614.	3222097.	2497029.	2740839.	16418068.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	641.	519.	594.	585.	981.	3,320.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....	641.	519.	594.	585.	981.	3,320.
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	78,394.	49,177.	212,772.	85,322.	50,140.	475,805.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	5179524.	2907310.	3435463.	2582936.	2791960.	16897193.

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

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

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	97.16 %
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 .....	<b>16</b>	97.80 %

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

<b>17</b> Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	.02 %
<b>18</b> Investment income percentage from 2023 Schedule A, Part III, line 17 .....	<b>18</b>	.02 %

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

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

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Schedule A (Form 990) 2024

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

**SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:**

**OTHER INCOME**

2020 AMOUNT: \$ 78,394.  
 2021 AMOUNT: \$ 49,177.  
 2022 AMOUNT: \$ 212,772.  
 2023 AMOUNT: \$ 85,322.  
 2024 AMOUNT: \$ 50,140.

DRAFT

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **TOPS CLUB, INC.** Employer identification number **39-0866681**

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

4 Number of states where property subject to conservation easement is located \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

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

a Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

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

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

LHA 432051 01-02-25

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a**  Public exhibition **d**  Loan or exchange program
- b**  Scholarly research **e**  Other \_\_\_\_\_
- c**  Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance .....             | <b>1c</b> |
| <b>d</b> Additions during the year .....     | <b>1d</b> |
| <b>e</b> Distributions during the year ..... | <b>1e</b> |
| <b>f</b> Ending balance .....                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance .....					
<b>b</b> Contributions .....					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> End of year balance .....					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment \_\_\_\_\_ %
- b** Permanent endowment \_\_\_\_\_ %
- c** Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes           | No |
|---|---------------|----|
| <b>(i)</b> Unrelated organizations? .....   | <b>3a(i)</b>  |    |
| <b>(ii)</b> Related organizations? .....  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ..... | <b>3b</b>     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land .....		27,051.		27,051.
<b>b</b> Buildings .....		1,480,991.	1,017,348.	463,643.
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....		136,539.	243,607.	-107,068.
<b>e</b> Other .....		1,366,895.	924,456.	442,439.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....				826,065.

**Part VII Investments - Other Securities**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>DUE TO/FROM RELATED PARTY</b>	<b>1,817,036.</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	<b>1,817,036.</b>

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





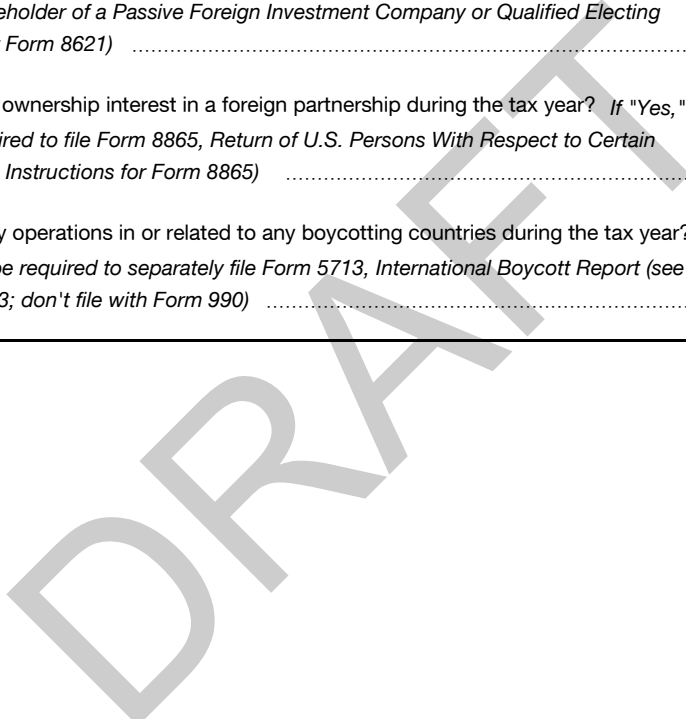




**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

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





**SCHEDULE J  
(Form 990)**

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

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization: **TOPS CLUB, INC.** Employer identification number: **39-0866681**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment? ..... **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? ..... **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization? ..... **5a**
- 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:

- a** The organization? ..... **6a**
- 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 not described on lines 5 and 6? If "Yes," describe in Part III .....

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

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

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

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

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RICHARD DANFORTH PRESIDENT	(i)	141,515.	0.	0.	11,130.	0.	152,645.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

TOPS CLUB, INC.

Employer identification number

39-0866681

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

MEMBERS ELECT THE MEMBERS OF THE GOVERNING BODY.

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

THE VOTING MEMBERS VOTE AND ELECT THE BOARD OF DIRECTORS.

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

THE ORGANIZATION PROVIDES A COPY FOR REVIEW TO TOP MANAGEMENT, OFFICERS,  
AND BOARD MEMBERS OF THE ORGANIZATION PRIOR TO IT BEING FILED. QUESTIONS  
AND COMMENTS ARE ANSWERED TO EVERYONE'S SATISFACTION PRIOR TO FILING.

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

ANNUAL STATEMENTS ARE REVIEWED AND CONFLICTS ANALYZED BY THE GOVERNING  
BODY.

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

THE FINANCE COMMITTEE RECOMMENDS TO GOVERNING BODY WHO VOTES ON  
COMPENSATION. ALL COMPENSATION LEVELS ARE APPROVED BY THE GOVERNING BODY.

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

THE ORGANIZATION MAKES THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST  
POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THERE HAVE BEEN NO CHANGES FROM THE PRIOR YEAR.

**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **TOPS CLUB, INC.** Employer identification number **39-0866681**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
FOUNDATION FOR TOPS CLUB INC - 56-2587319 4574 S 5TH ST MILWAUKEE, WI 53207	SUPPORT TOPS CLUB	WISCONSIN	501(C)	LINE 12A, I	TOPS CLUB, INC		<b>X</b>

SEE PART VII FOR CONTINUATIONS

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

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

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

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

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

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

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

	Yes	No
<b>1a</b>		X
<b>1b</b>		X
<b>1c</b>		X
<b>1d</b>		X
<b>1e</b>		X
<b>1f</b>		X
<b>1g</b>		X
<b>1h</b>		X
<b>1i</b>		X
<b>1j</b>		X
<b>1k</b>		X
<b>1l</b>		X
<b>1m</b>		X
<b>1n</b>		X
<b>1o</b>		X
<b>1p</b>		X
<b>1q</b>		X
<b>1r</b>		X
<b>1s</b>		X

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

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



**Part VII Supplemental Information**

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

**PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:**

**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

FOUNDATION FOR TOPS CLUB INC

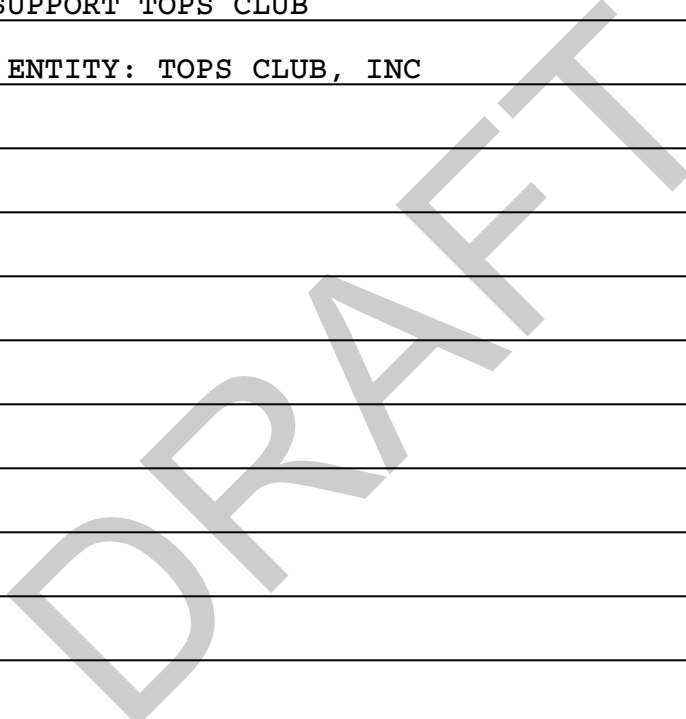
EIN: 56-2587319

4574 S 5TH ST

MILWAUKEE, WI 53207

PRIMARY ACTIVITY: SUPPORT TOPS CLUB

DIRECT CONTROLLING ENTITY: TOPS CLUB, INC





Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary

(see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [ ] Custodial 21 Account number or other designation 38581990674
22 Check all that apply a [ ] Account opened during tax year b [ ] Account closed during tax year
c [ ] Account jointly owned with spouse d [ ] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 127,433.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [ ] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained CANADA, DOLLAR
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
26a Name of financial institution in which account is maintained BANK OF MONTREAL
b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. 100 KING STREET WEST 1 FIRST CANADIAN PL
28 City or town, state or province, country, and ZIP or foreign postal code TORONTO ON CANADA M5X 1A1

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [ ] Check if asset jointly owned with spouse d [ ] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [ ] \$0 - \$50,000 b [ ] \$50,001 - \$100,000 c [ ] \$100,001 - \$150,000 d [ ] \$150,001 - \$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [ ] Yes [ ] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [ ] Partnership (2) [ ] Corporation (3) [ ] Trust (4) [ ] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [ ] Issuer [ ] Counterparty
b Type of issuer or counterparty
(1) [ ] Individual (2) [ ] Partnership (3) [ ] Corporation (4) [ ] Trust (5) [ ] Estate
c Check if issuer or counterparty is a [ ] U.S. person [ ] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code



Please - Do Not Staple

**E-Mail:**

DFICharitableOrgs@dfi.wisconsin.gov

**Telephone:** (608) 267-1711

**Fax:** (608) 267-6813

**WEBSITE: DFI.WI.GOV**

**#1952**

**FINANCIAL REPORT**

**Mailing Address:**

PO Box 7879  
Madison, WI 53707-7879

**Courier Address:**

4822 Madison Yards Way  
North Tower  
Madison, WI 53705

**WHO SHOULD FILE**

- A charitable organization registered to solicit contributions in Wisconsin must file an annual report with the Department of Financial Institutions - Division of Corporate and Consumer Services.
- A charitable organization should use the form 1952 if:
  - The organization received more than \$25,000 in contributions or more than \$50,000 in contributions from the county their principle office is located in.
- **AND**
- The organization files an IRS 990, 990EZ or 990-PF. The 990N is not acceptable.
- If the organization does not meet the above criteria please use form 1943 or form 308.
- Please refer to the definitions set forth in Wis. Stat. §. 202.12 when completing registration and report forms.

**WHEN TO FILE**

- An annual financial report must be filed with the division within 12 months after the organization's fiscal year-end.

**WHAT TO INCLUDE**

**Form 1952** - Supplement to Financial Report.

**IRS 990, 990EZ or 990-PF** plus all schedules (except B) and attachments.

An attachment for each question on the form 1952 answered "Yes".

A full list of the organization's board of directors, officers, trustees and any principal salaried employees. Please include the individual's name, address and title.

A list of states that have issued a license, registration, permit or other formal authorization to the organization to solicit contributions.

If applicable:

**An audited financial statement** conducted according to Generally Accepted Accounting Principles for an organization that has received \$1,000,000 or more in contribution during its fiscal year.

**OR**

**A reviewed financial statement** conducted according to Generally Accepted Accounting Principles for an organization which has received \$500,000 - \$999,999 in contributions during the fiscal year

	<b>#1952</b> <b>FINANCIAL REPORT</b>	<b>Email:</b> DFCharitableOrgs@dfi.wisconsin.gov <b>Mailing Address:</b> PO Box 7879 Madison, WI 53707-7879
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**ORGANIZATION INFORMATION - SECTION A**

1. Name of charitable organization and any trade names or DBA (doing business as) names the organization uses.

<b>TOPS CLUB, INC.</b>
------------------------

2. WI Charitable Organization Number:  -

3. Federal Employer Identification Number:

4. Provide the name and contact information of the individual the Department should contact about this form:

First Name: <b>RICHARD</b>		Last Name: <b>DANFORTH</b>	
Street Address: <b>4575 SOUTH 5TH STREET</b>		City: <b>MILWAUKEE</b>	State: <b>WI</b>
ZIP Code: <b>53207</b>	Phone: <b>414-482-4620</b>	Email: <b>RDANFORTH@TOPS.ORG</b>	

5. Did your organization use a professional fundraiser or fundraising counsel during the fiscal year in Wisconsin?  Yes  No

If **YES**, provide contact information for each fundraiser(s), fund raising counsel(s), or person. Attach additional pages, if necessary.

Name:		Fundraiser:	Fundraising Counsel:
		<input type="checkbox"/>	<input type="checkbox"/>
Street Address:		City:	State:
ZIP:	Telephone Number:	Does this fundraiser/fundraising counsel/person have custody of contributions at any time:	
		<input type="checkbox"/> Yes <input type="checkbox"/> No	

6. Has any of the information your organization previously submitted to the division changed?  Yes  No

(i.e. name of the organization, address of the principal office, address of any Wisconsin branch officers, accounting period, articles, by-laws, etc.)

If **YES**, attach an explanation and a copy of the amended document.

**FINANCIAL INFORMATION - SECTION B**

7. Organization's Fiscal Year End Date (month, day, and year).  
 Enter the accounting period for the following financial information.

mm	dd	yyyy
12	31	2024

1. Contributions .....	1	45125
("Contribution" means a grant or pledge of money, credit, property, or other thing of any kind or value, except used clothing or household goods, to a charitable organization or for a charitable purpose. Bequests received directly from the public and indirect public support, such as contributions received through solicitation campaigns conducted by federated fundraising agencies like United Way should be included in this amount. "Contribution" does not include:		
<ul style="list-style-type: none"> <li>• Income from bingo or raffles conducted under ch. 563, Wis. Stats.</li> <li>• Government grants</li> <li>• Bona fide fees, dues, or assessments paid by a member of a charitable organization, except that, if initial membership in a charitable organization is conferred solely as consideration for making a grant or pledge of money to the charitable organization in response to a solicitation, that grant or pledge of money is a contribution.)</li> </ul>		
2. Other Revenues .....	2	3031847
3. Total Revenue (line 1 plus line 2) .....	3	3076972
4. Expenses:		
a. Expenses Allocated to Program Services .....	4a	3268092
b. Expenses Allocated to Management and General .....	4b	656077
c. Expenses Allocated to Fundraising .....	4c	
d. Expenses Allocated to Payments to Affiliates .....	4d	
e. Total Expenses .....	4e	3924169
5. Excess or Deficit (line 3 minus line 4e) .....	5	-847197
6. Net Assets at Beginning of Year .....	6	-981492
7. Other Changes in Net Assets or Fund Balances (See 990, part XI) .....	7	321713
8. Net Assets at End of Year .....	8	-1506976

**ATTACHMENTS**

Check the box next to the items that are attached to your annual report. Items A., B., and C. are required. Item D. or E. (or Waiver Application of D. or E.) is required if the contributions received by your organization fall into the described ranges. (Note: If you are submitting this form with your initial application, DO NOT submit the following attachments. Submit the attachments cited in the application form instead).

REQUIRED

- A. List of all officers, directors, trustees, and principal salaried employees** - The list must include each individual's name, address, and title. Please note that "principal salaried employees" refers to the chief administrative officers of your organization, but does not include the heads of separate departments or smaller units within the organization. (You can disregard this item if you are attaching an IRS 990 that already includes the requested information.)
- B. A list of states that have issued a license, registration, permit, or other formal authorization to the organization to solicit contributions.** (You can disregard this item if you are attaching an IRS 990 that already includes the requested information.)
- C. IRS Form #990, 990EZ, or 990-PF. Do not include Schedule B of the 990.**  
(Note: If you file an IRS Form 990-N, you cannot use this form. You must complete a Form #308 or Form #1943 instead.)

CHECK ONE IF APPLICABLE

- D. Audited Financial Statements** if the organization received contributions in excess of \$1,000,000 during its fiscal year. The financial statements must be prepared in accordance with generally accepted accounting principles and be accompanied by the opinion of an independent certified public accountant.
- OR
- Apply for Waiver of "D. Audited Financial Statements"** if (1.) the organization's contributions were, during each of the past 3 fiscal years, less than \$300,000; and (2.) during the fiscal year for which the waiver is being requested, the organization received one or more contributions from one contributor that exceeded \$700,000. Include waiver form 1953.
- E. Reviewed Financial Statements** if the organization received contributions in excess of \$500,000, but not more than \$999,999 during its fiscal year. The financial statements must be prepared in accordance with generally accepted accounting principles by an independent certified public accountant. Audited financial statements are also acceptable.
- OR
- Apply for Waiver of "E. Reviewed Financial Statements"** if (1.) the organization's contributions were, during each of the past 3 fiscal years, less than \$300,000; and (2.) during the fiscal year for which the waiver is being requested, the organization received one or more contributions from one contributor that exceeded \$200,000. Include waiver form 1953.

**CERTIFICATION - SECTION C**

This document **MUST** be signed by the chief fiscal officer and another officer. Two different officer signatures required. Completion of this form is required under Section 202.12, Wisconsin Statutes.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, and that, under penalties of perjury, we have reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of Wisconsin applicable to this report.

**RICHARD DANFORTH**

Name (Print)

Signature of Officer

Date

AND

Name (Print)

Signature of Chief Fiscal Officer

Date

**RETURN MATERIALS TO:**

Department of Financial Institutions  
Division of Corporate and Consumer Services

*Mailing Address:*  
WDFI/ Charitable Orgs Section  
PO Box 7879  
Madison, Wisconsin 53707-7879

*E-Mail:* DFCharitableOrgs@dfi.wisconsin.gov

This form is required under Section 202.12, Wisconsin Statutes. Refusal to provide this information may result in the denial of this registration application. Personally identifiable information on this form may be matched against tax information, outstanding child and family support data and law enforcement agencies. Failure to complete this application completely and accurately may result in denial or revocation of registration, and any other penalties as provided by law.

This document can be made available in alternate formats upon request to qualifying individuals with disabilities.