

Form **990**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2025

Open to Public
Inspection

A For the 2025 calendar year, or tax year beginning and ending		
B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization MOTORSPORTS CHARITIES, INC.	D Employer identification number 30-0337745
	Doing business as THE NASCAR FOUNDATION	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite TAX DEPT. 53, P.O. BOX 2875	E Telephone number 386-310-5885
	City or town, state or province, country, and ZIP or foreign postal code DAYTONA BEACH, FL 32120-2875	G Gross receipts \$ 5,069,814.
	F Name and address of principal officer: MIKE HELTON TAX DEPT. 53, P.O. BOX 2875, DAYTONA BEACH,	H(a) Is this a group return for subordinates? Yes ☒ No
		H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions
I Tax-exempt status: ☒ 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		
J Website: WWW.NASCARFOUNDATION.ORG		
K Form of organization: ☒ Corporation Trust Association Other		
L Year of formation: 2006 M State of legal domicile: FL		

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO IMPROVE THE LIVES OF CHILDREN WHO NEED IT MOST IN OUR NASCAR COMMUNITIES		
	2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	11
	6 Total number of volunteers (estimate if necessary)	6	1111
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,837,996.	4,355,813.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	389,565.	360,041.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	76,304.	46,442.
		5,303,865.	4,762,296.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,627,259.	2,416,138.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	868,854.	940,385.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	525,463.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	976,257.	839,720.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,472,370.	4,196,243.
	19 Revenue less expenses. Subtract line 18 from line 12	831,495.	566,053.
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year
21 Total liabilities (Part X, line 26)		7,885,256.	8,428,875.
22 Net assets or fund balances. Subtract line 21 from line 20		367,987.	345,553.
		7,517,269.	8,083,322.

Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer				Date
	CHRIS GLENN, TREASURER				9/16/2024
Paid	Preparer's name		Preparer's signature	Date	Check if self-employed
	LAURA A COLLINS			9/9/2026	☐
Preparer Use Only	Firm's name KPMG LLP			Firm's EIN 13-5565207	
	Firm's address 500 W 5TH STREET, STE 800 WINSTON-SALEM, NC 27401			Phone no. 336-275-3394	

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

Form **8879-TE**

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

OMB No. 1545-0047

For calendar year 2025, or fiscal year beginning _____, 2025, and ending _____, 20 _____

2025

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

MOTORSPORTS CHARITIES, INC.

EIN or SSN

30-0337745

Name and title of officer or person subject to tax

CHRIS GLENN

TREASURER

Part I Type of Return and Return Information

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

1a Form 990 check here ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>4,762,296.</u>
2a Form 990-EZ check here	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or _____ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2025 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-6 J-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **KPMG LLP**

ERO firm name

to enter my PIN

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2025 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2025 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

[Signature] **9/16/2024**

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.

56038271923

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2025 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

[Signature]

Date

9/9/2026

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** (2025) Created 5/1/25

**** PUBLIC INSPECTION COPY ****

Product: **Exempt**

Name: **MOTORSPORTS CHARITIES, INC.**

FEIN: *******7745**

Category:

IRS Center: **Ogden**

e-Postmark: **09/28/2026 4:53:10 PM**

Notification:

Fiscal Year Begin Date: **1/1/2025**

Fiscal Year End Date: **12/31/2025**

eSigned:

Return Information

Date	Return ID	Type of Activity	Submission ID	Refund/(Due)	Updated By	eSign Date
09/16/2026	25X:8285SX:V1	Upload Started			Espinosa, Jennifer	
09/16/2026	25X:8285SX:V1	Ready to Release by Customer				
09/28/2026	25X:8285SX:V1	Released for Transmission - Validation in Progress			Wilson, Leonard J	
09/28/2026	25X:8285SX:V1	Ready to transmit - Validation Complete				
09/28/2026	25X:8285SX:V1	Transmitted to FD	56038220262710350e18			
09/28/2026	25X:8285SX:V1	Transmitted to CA	5603822026271032an01			
09/28/2026	25X:8285SX:V1	Accepted by CA - on 9/28/2026				
09/28/2026	25X:8285SX:V1	Accepted by FD on 9/28/2026				

Form **8868**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

File a separate application for each return.
Go to www.irs.gov/Form8868 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.

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

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

Part I — Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. Motorsports Charities, Inc	Taxpayer identification number (TIN) 30-0337745
	Number, street, and room or suite no. If a P.O. box, see instructions. Tax Dept 53, PO Box 2875	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Daytona Beach, FL 32120-2875	

Enter the Return Code for the return that this application is for (file a separate application for each return) **0 1**

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 Corrie Marine
Telephone No. 386-310-5885 Fax No. 386-310-5827

- 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 16, 20 26, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 25 or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

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

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

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Form 990 (2025)

MOTORSPORTS CHARITIES, INC.

30-0337745

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,761,068. including grants of \$ 1,457,127.) (Revenue \$)
SEE SCHEDULE O

4b (Code:) (Expenses \$ 284,099. including grants of \$ 205,000.) (Revenue \$)
SEE SCHEDULE O

4c (Code:) (Expenses \$ 1,285,356. including grants of \$ 754,011.) (Revenue \$)
COMMUNITY SUPPORT: THE NASCAR FOUNDATION EMBODIES THE SPIRIT OF THE
NASCAR INDUSTRY AND ENSURES IMPACT WITHIN THE NASCAR RACING
COMMUNITIES. THROUGH AT-TRACK PROGRAMS FOR LOCAL CHARITIES, TRACK
PARTNERS WITH DONOR ADVISED FUNDS, AND CHARITABLE CONTRIBUTIONS TO
INITIATIVES OF IMPORTANCE AND SIGNIFICANCE TO OUR RACING FAMILY, WE ARE
ABLE TO IMPROVE THE LIVES OF CHILDREN WHO NEED IT MOST IN COMMUNITIES
WHERE NASCAR LIVES, WORKS, AND RACES.

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 3,330,523.

Form **990** (2025)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
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>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c 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>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 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>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 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>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	25
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	9
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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Form 990 (2025)

MOTORSPORTS CHARITIES, INC.

30-0337745

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 11		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a X	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b X	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8 X
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?			9a X
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b X
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?			14a X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>			
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			15 X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16 X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.			

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

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

☒**Section A. Governing Body and Management**

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	19		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
CORRIE MARINE - 386-310-5885
TAX DEPT. 53, P.O. BOX 2875, DAYTONA BEACH, FL 32120-2875

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NICHOLE KRIEGER VICE PRESIDENT/EXECUTIVE DIRECTOR	40.00 0.00			X				249,839.	0.	14,799.
(2) MIKE HELTON CHAIRMAN/PRESIDENT	2.00 0.00	X		X				0.	0.	0.
(3) LESA KENNEDY VICE CHAIRPERSON/DIRECTOR	2.00 0.00	X		X				0.	0.	0.
(4) JENNIFER FRANCE BATES VICE CHAIRPERSON/SECRETARY	2.00 0.00	X		X				0.	0.	0.
(5) CHRIS GLENN TREASURER	3.00 0.00	X		X				0.	0.	0.
(6) JENNIFER QUATTROCCHI SENIOR DIRECTOR (THROUGH JULY 2025)	2.00 0.00			X				0.	0.	0.
(7) JENNIFER SIEGEL DIRECTOR (THROUGH JANUARY 2025)	2.00 0.00	X						0.	0.	0.
(8) ANDREA BRIMMER DIRECTOR (THROUGH AUGUST 2025)	2.00 0.00	X						0.	0.	0.
(9) SUSAN SCHANDEL DIRECTOR	2.00 0.00	X						0.	0.	0.
(10) RANDY DYE DIRECTOR	2.00 0.00	X						0.	0.	0.
(11) HAROLD GOODEMOTE DIRECTOR	2.00 0.00	X						0.	0.	0.
(12) STU GRANT DIRECTOR	2.00 0.00	X						0.	0.	0.
(13) HURLEY HAYWOOD DIRECTOR	2.00 0.00	X						0.	0.	0.
(14) PETER JUNG DIRECTOR	2.00 0.00	X						0.	0.	0.
(15) CHARLIE LYEDECKER DIRECTOR	2.00 0.00	X						0.	0.	0.
(16) KATIE PALMER DIRECTOR	2.00 0.00	X						0.	0.	0.
(17) CHRIS RICE DIRECTOR	2.00 0.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GLENN RITCHEY DIRECTOR	2.00 0.00	X						0.	0.	0.
(19) RUSTY WALLACE DIRECTOR	2.00 0.00	X						0.	0.	0.
(20) LARRY WOODARD DIRECTOR	2.00 0.00	X						0.	0.	0.
(21) MICHELLE BYRON DIRECTOR	2.00 0.00	X						0.	0.	0.
1b Subtotal								249,839.	0.	14,799.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								249,839.	0.	14,799.

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

1

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	NONE	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0		

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	512,197.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	3,843,616.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 580,766.				
	h	Total. Add lines 1a-1f		4,355,813.				
Program Service Revenue	2 a	Business Code						
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f						
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		360,041.			360,041.
4		Income from investment of tax-exempt bond proceeds						
5		Royalties						
6 a		Gross rents	6a	(i) Real	(ii) Personal			
b		Less: rental expenses ...	6b					
c		Rental income or (loss)	6c					
d		Net rental income or (loss)						
7 a		Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other			
b		Less: cost or other basis and sales expenses	7b					
c		Gain or (loss)	7c					
d		Net gain or (loss)						
8 a		Gross income from fundraising events (not including \$ 512,197. of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b	29,860.	142,255.				
c	Net income or (loss) from fundraising events			-112,395.			-112,395.	
9 a	Gross income from gaming activities. See Part IV, line 19	9a						
b	Less: direct expenses	9b	324,100.	165,263.				
c	Net income or (loss) from gaming activities			158,837.			158,837.	
10 a	Gross sales of inventory, less returns and allowances	10a						
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code						
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
	12	Total revenue. See instructions			4,762,296.	0.	0.	406,483.

**** PUBLIC INSPECTION COPY ****

Form 990 (2025)

MOTORSPORTS CHARITIES, INC.

30-0337745

Page **10**

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 ...	2,414,138.	2,414,138.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	2,000.	2,000.		
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	257,469.	257,469.		
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	525,229.	91,776.	223,396.	210,057.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,695.	5,754.	6,978.	5,963.
9 Other employee benefits	83,095.	37,086.	22,781.	23,228.
10 Payroll taxes	55,897.	25,762.	14,514.	15,621.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	34,979.	13,629.	8,382.	12,968.
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.)	18,000.	8,000.		10,000.
12 Advertising and promotion	436,297.	304,340.	11,671.	120,286.
13 Office expenses	178,199.	75,529.	20,125.	82,545.
14 Information technology	62,337.	23,597.	14,249.	24,491.
15 Royalties				
16 Occupancy				
17 Travel	90,613.	64,693.	12,075.	13,845.
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				
23 Insurance	7,593.	2,181.	3,342.	2,070.
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 _____				
c _____				
d _____				
e All other expenses _____	11,702.	4,569.	2,744.	4,389.
25 Total functional expenses. Add lines 1 through 24e	4,196,243.	3,330,523.	340,257.	525,463.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	7,723,927.	2	8,311,819.
	3 Pledges and grants receivable, net	142,794.	3	89,488.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	18,535.	9	27,568.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	7,885,256.	16	8,428,875.	
Liabilities	17 Accounts payable and accrued expenses	140,029.	17	126,910.
	18 Grants payable		18	
	19 Deferred revenue	204,582.	19	216,481.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	23,376.	25	2,162.
	26 Total liabilities. Add lines 17 through 25	367,987.	26	345,553.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	6,242,634.	27	6,341,586.
	28 Net assets with donor restrictions	1,274,635.	28	1,741,736.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	7,517,269.	32	8,083,322.
	33 Total liabilities and net assets/fund balances	7,885,256.	33	8,428,875.

Form **990** (2025)

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	4,762,296.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,196,243.
3	Revenue less expenses. Subtract line 2 from line 1	3	566,053.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,517,269.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,083,322.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ 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	2a	X
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	2b	X
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.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
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 _____	3b	

Form **990** (2025)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2025

**Open to Public
Inspection**

Name of the organization

MOTORSPORTS CHARITIES, INC.

Employer identification number

30-0337745

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

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

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

f Enter the number of supported organizations _____

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

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

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Schedule A (Form 990) 2025

MOTORSPORTS CHARITIES, INC.

30-0337745

Page **2**

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,097,408.	3,756,953.	4,562,246.	4,837,996.	4,355,813.	21,610,416.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	4,097,408.	3,756,953.	4,562,246.	4,837,996.	4,355,813.	21,610,416.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						189,078.
6 Public support. Subtract line 5 from line 4.						21,421,338.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	4,097,408.	3,756,953.	4,562,246.	4,837,996.	4,355,813.	21,610,416.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	642.	71,882.	340,509.	389,564.	360,041.	1,162,638.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						22,773,054.
12 Gross receipts from related activities, etc. (see instructions)				12		1,471,137.

13 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

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	14	94.06 %
15 Public support percentage from 2024 Schedule A, Part II, line 14	15	95.98 %
16a 33 1/3% support test - 2025. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support test - 2024. 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 stop here. The organization qualifies as a publicly supported organization ☐		
17a 10% -facts-and-circumstances test - 2025. 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 stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10% -facts-and-circumstances test - 2024. 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 stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Schedule A (Form 990) 2025

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2025. 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 - 2024. 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 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>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
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>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
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)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (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	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2025

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Total annual distributions. Add lines 1 through 5.	6	
7 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	7	
8 Distributable amount for 2025 from Section C, line 6	8	
9 Line 7 amount divided by line 8 amount	9	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: \$			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2026. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

Schedule A (Form 990) 2025

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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, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B
(Form 990)**

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

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

MOTORSPORTS CHARITIES, INC.

Employer identification number

30-0337745

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

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

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

Name of organization	Employer identification number
MOTORSPORTS CHARITIES, INC.	30-0337745

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 300,000.	Person ☒ Payroll Noncash (Complete Part II for noncash contributions.)
2		\$ 200,000.	Person ☒ Payroll Noncash (Complete Part II for noncash contributions.)
3		\$ 140,500.	Person ☒ Payroll Noncash (Complete Part II for noncash contributions.)
4		\$ 91,530.	Person ☒ Payroll Noncash (Complete Part II for noncash contributions.)
		\$	Person ☒ Payroll Noncash (Complete Part II for noncash contributions.)
		\$	Person ☒ Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

MOTORSPORTS CHARITIES, INC.

30-0337745

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

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

Name of organization	Employer identification number
MOTORSPORTS CHARITIES, INC.	30-0337745

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

MOTORSPORTS CHARITIES, INC.

Employer identification number

30-0337745

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	10	
2 Aggregate value of contributions to (during year)	431,996.	
3 Aggregate value of grants from (during year)	399,573.	
4 Aggregate value at end of year	46,081.	
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?	☒ Yes	☐ 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?	☒ Yes	☐ 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?

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

Part III

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

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

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Schedule D (Form 990) (Rev. 12-2024) **MOTORSPORTS CHARITIES, INC.**

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

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

a ☐ Public exhibition

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
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,525,127.	1,962,949.	1,772,945.	600,000.	100,000.
b Contributions	895,749.	460,000.	120,000.	1,161,835.	500,000.
c Net investment earnings, gains, and losses	120,347.	102,178.	70,004.	11,110.	
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	3,541,223.	2,525,127.	1,962,949.	1,772,945.	600,000.

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

a Board designated or quasi-endowment 50.8000 %

b Permanent endowment 49.2000 %

c Term endowment %

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

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

(i) Unrelated organizations?

(ii) Related organizations?

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

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

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)		
Total. (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)		
Total. (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)	
Total. (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) DUE TO RELATED PARTIES	2,162.
	(3)	
	(4)	
	(5)	
	(6)	
	(7)	
	(8)	
	(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))		2,162.

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

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

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Schedule D (Form 990) (Rev. 12-2024) **MOTORSPORTS CHARITIES, INC.**

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

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

1	Total revenue, gains, and other support per audited financial statements	1	6,512,889.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	1,443,075.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	307,518.
e	Add lines 2a through 2d	2e	1,750,593.
3	Subtract line 2e from line 1	3	4,762,296.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	4,762,296.

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

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

1	Total expenses and losses per audited financial statements	1	5,946,836.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,443,075.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	307,518.
e	Add lines 2a through 2d	2e	1,750,593.
3	Subtract line 2e from line 1	3	4,196,243.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	4,196,243.

Part XIII Supplemental Information

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

PART V, LINE 4:

THE ENDOWMENT FUND IS FOR THE SUPPORT OF THE BETTY JANE FRANCE
HUMANITARIAN AWARD (BJFH AWARD), NAMELY, TO FUND THE OPERATION, PROMOTION,
AND ADMINISTRATIVE COSTS OF THE BJFH AWARD AS WELL AS COSTS ASSOCIATED
WITH THE MAINTENANCE OF THE ENDOWMENT FUND. THE FOUNDATION AT ITS SOLE
DISCRETION MAY ANNUALLY TRANSFER PRINCIPAL AND INTEREST FROM THE ENDOWMENT
FUND TO THE BJFH AWARD BUDGET, PROVIDED THAT THE COMBINED NET EARNINGS AND
PRINCIPAL USED TOWARD THE BJFH AWARD BUDGET IN ANY ONE YEAR DOES NOT
EXCEED 7% OF THE TOTAL VALUE OF THE ENDOWMENT FUND.

PART X, LINE 2:

THE FOUNDATION HAS BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS A
TAX-EXEMPT ORGANIZATION DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL
REVENUE CODE. ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS MADE IN THE
ACCOMPANYING FINANCIAL STATEMENTS. INCOME EARNED IN FURTHERANCE OF THE
FOUNDATION'S TAX-EXEMPT PURPOSE IS EXEMPT FROM FEDERAL AND STATE INCOME
TAXES. THE INTERNAL REVENUE CODE PROVIDES FOR TAXATION OF UNRELATED
BUSINESS INCOME UNDER CERTAIN CIRCUMSTANCES. THE FOUNDATION BELIEVES IT
HAS APPROPRIATE SUPPORT FOR TAX POSITIONS TAKEN AS PART OF ITS ANNUAL
FILING REQUIREMENTS AND, AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX
POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. THE FOUNDATION'S
TAX YEARS SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE GENERALLY
REMAIN OPEN FOR THREE YEARS FROM THE DATE OF FILING.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

Part XIII Supplemental Information (continued)

FUNDRAISING AND GAMING DIRECT EXPENSES 307,518.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING AND GAMING DIRECT EXPENSES 307,518.

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Schedule G (Form 990) (Rev. 12-2024) **MOTORSPORTS CHARITIES, INC.**

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Page **2**

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

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		HIGH SPEED HOLD'EM (event type)	TASTE OF THE 24 (event type)	(total number)	
Revenue	1 Gross receipts	249,199.	292,858.		542,057.
	2 Less: Contributions	249,199.	262,998.		512,197.
	3 Gross income (line 1 minus line 2)		29,860.		29,860.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	28,536.	10,674.		39,210.
	8 Entertainment				
	9 Other direct expenses	27,102.	75,943.		103,045.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				142,255.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-112,395.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue			324,100.	324,100.
	2 Cash prizes			79,448.	79,448.
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses			85,815.	85,815.
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☒ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				165,263.
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				158,837.

9 Enter the state(s) in which the organization conducts gaming activities: AZ, MI, IL, SC

a Is the organization licensed to conduct gaming activities in each of these states? ☒ **Yes** ☐ **No**

b If "No," explain: _____

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

b If "Yes," explain: _____

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Schedule G (Form 990) (Rev. 12-2024) **MOTORSPORTS CHARITIES, INC.**

30-0337745

Page **3**

- 11** Does the organization conduct gaming activities with nonmembers? ☒ **Yes** ☐ **No**
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ **Yes** ☒ **No**
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|----------|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | 100.00 % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name NICHOLE KRIEGER

Address ONE DAYTONA BLVD. - DAYTONA BEACH, FL 32114

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ **Yes** ☒ **No**
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c** If "Yes," enter the name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ **Yes** ☒ **No**
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

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

PART II, EVENT #1:

THE "HIGH SPEED HOLD'EM" POKER TOURNAMENT IS CONSIDERED A FUNDRAISING
EVENT (VS. GAMING ACTIVITY) BECAUSE THERE ARE NO CASH PRIZES. ENTRANTS
PAY TO PLAY, BUT THEY DO NOT PLAY WITH REAL MONEY AND THE PRIZES ARE
TROPHIES.

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MOTORSPORTS CHARITIES, INC.

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Part IV	Supplemental Information <i>(continued)</i>
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Schedule G (Form 990)

**** PUBLIC INSPECTION COPY ****

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

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

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

MOTORSPORTS CHARITIES, INC.

Employer identification number

30-0337745

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ **Yes** ☐ **No**

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
71 MVP INC. C/O RANDY DYE 1450 N TOMOKA ROAD - DAYTONA BEACH, FL 32124	82-5228151	501(C)(3)	7,500.	0.			PROGRAM SUPPORT
A BETTER CHANCE FOR OUR CHILDREN 1307 PHILADELPHIA PIKE WILMINGTON, DE 19809	27-1621216	501(C)(3)	25,000.	0.			PROGRAM SUPPORT
ADVENTHEALTH KANSAS CITY FOUNDATION - 7315 EAST FRONTAGE ROAD SUITE 221 - MERRIAM, KS 66204	48-0868859	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
AMERICAN NATIONAL RED CROSS PO BOX 730040 DALLAS, TX 75373-0040	53-0196605	501(C)(3)	100,000.	0.			PROGRAM SUPPORT
ARNOT OGDEN MEDICAL CENTER FOUNDATION, INC - 600 ROE AVE - ELMIRA, NY 14905	16-1109472	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
ATRIUM HEALTH FOUNDATION 208 EAST BLVD CHARLOTTE, NC 28203	56-6060481	501(C)(3)	10,000.	0.			PROGRAM SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 104.

3 Enter total number of other organizations listed in the line 1 table 0.

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

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

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Schedule I (Form 990) MOTORSPORTS CHARITIES, INC.

30-0337745

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AUTISM DELAWARE, INC. 924 OLD HARMONY ROAD STE#201 NEWARK, DE 19713	20-2110190	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
BACKPACK BEGINNINGS 3711 ALLIANCE DR GREENSBORO, NC 27407	46-1251223	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
BAPTIST HEALTH SOUTH FLORIDA FOUNDATION, INC. - 6855 RED ROAD SUITE 600 - CORAL GABLES, FL 33143	59-1923401	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
BIG BROTHERS BIG SISTERS OF CENTRAL ARIZONA - 1615 E OSBORN RD - PHOENIX, AZ 85016	86-0205254	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
BOYS & GIRLS CLUB OF THE VALLEY 4309 EAST BELLEVIEW ST BLDG 14 PHOENIX, AZ 85008	86-0550646	501(C)(3)	25,000.	0.			PROGRAM SUPPORT
BOYS & GIRLS CLUBS OF THE BLUE RIDGE - 311 EAST CHURCH ST - MARTINSVILLE, VA 24112	26-3166453	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
BRANCHES, INC 11500 NW 12TH AVE MIAMI, FL 33168-6217	65-0716969	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
CAESAR RODNEY HIGH SCHOOL PARENT TEACHER ORG - 239 OLD NORTH RD - CAMDEN, DE 19934	33-2087278	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
CAMP SOUTHERN GROUND, INC. 100 SOUTHERN GROUND PARKWAY FAYETTEVILLE, GA 30215	27-3082862	501(C)(3)	10,000.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

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Schedule I (Form 990) MOTORSPORTS CHARITIES, INC.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CAREERS THROUGH CULINARY ARTS PROGRAM, INC - 33 W 60TH ST. 2ND FLOOR - NEW YORK, NY 10023	13-3662917	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
CHANDLER SCHOOL BOOSTERS, INC 1525 W FRYE RD CHANDLER, AZ 85224	35-2451830	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
CHILDREN'S HOSP & HEALTH CARE SERV FNDRY - 1006 E MARSHALL ST. BOX 980693 - RICHMOND, VA 23298	51-0220692	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
CHILDREN'S HOSPITAL MEDICAL CENTER OF AKRON - ONE PERKINS SQUARE - AKRON, OH 44308	34-0714357	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
CHRISTMAS IN THE WARDS 1030 E 87TH ST CHICAGO, IL 60619-6314	45-3835199	501(C)(3)	14,100.	0.			PROGRAM SUPPORT
CITY OF REFUGE DALTON 416 S GLENWOOD AVE DALTON, GA 30721	81-4135740	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
CITY SCHOOL DISTRICT OF THE CITY OF ELMIRA - 430 W WASHINGTON AVE - ELMIRA, NY 14901	16-6001720	GOV'T ENTITY	15,000.	0.			PROGRAM SUPPORT
COMFORT ZONE CAMP 6606 W BROAD ST. STE 401 RICHMOND, VA 23230	54-1916517	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
CORNING COMMUNITY FOOD PANTRY PO BOX 1255 CORNING, NY 14830	45-0916332	501(C)(3)	6,315.	0.			PROGRAM SUPPORT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CURESEARCH FOR CHILDREN'S CANCER PO BOX 45781 BALTIMORE, MD 21297-5781	95-4132414	501(C)(3)	25,000.	0.			PROGRAM SUPPORT
DALLAS HEARING FOUNDATION 7777 FOREST LANE, CA94 PMB 143 DALLAS, TX 75230	75-2695561	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
DARLINGTON COUNTY SCHOOL DISTRICT 701 LEWELLYN AVE HARTSVILLE, SC 29550	57-6000341	GOV'T ENTITY	15,120.	0.			PROGRAM SUPPORT
DYSART COMMUNITY CENTER 14414 N EL MIRAGE RD EL MIRAGE, AZ 85335	86-6031134	501(C)(3)	25,000.	0.			PROGRAM SUPPORT
EASTERSEALS NORTHEAST CENTRAL FLORIDA, INC - 1219 DUNN AVE - DAYTONA BEACH, FL 32114	59-0722785	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
ECONOMIC OPPORTUNITY PROGRAM, INC 650 BALDWIN ST ELMIRA, NY 14901	16-0906941	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
FATHER LOPEZ CATHOLIC HIGH SCHOOL 3918 LPGA BLVD DAYTONA BEACH, FL 32124	59-0874779	GOV'T ENTITY	7,250.	0.			PROGRAM SUPPORT
FBH COMMUNITY INC 207 WHITE ST DAYTONA BEACH, FL 32114	45-5480270	501(C)(3)	17,884.	0.			PROGRAM SUPPORT
FELLOWSHIP OF CHRISTIAN ATHLETES 1042 N FIFTH ST HARTSVILLE, SC 29550	44-0610626	501(C)(3)	6,680.	0.			PROGRAM SUPPORT

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FIGHTER COUNTRY FOUNDATION, INC 500 N ESTRELLA PKWY. STE B2 PMB #47 GOODYEAR, AZ 85338	20-5633760	501(C)(3)	100,000.	0.			PROGRAM SUPPORT
FLAGLER COUNTY PUBLIC SCHOOLS 5505 BELLE TERRE PKWY PALM COAST, FL 32137	59-6000609	GOV'T ENTITY	6,400.	0.			PROGRAM SUPPORT
FLAGLER CTY EDUCATION FDN DIRECT SUPPORT ORG, INC - 1769 E MOODY BLVD. BLDG 2 - BUNNELL, FL 32110	59-3006312	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
FRESH START WOMEN'S FOUNDATION 1130 E MCDOWELL RD PHOENIX, AZ 85006	86-0762610	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
FRIENDLY HOUSE ASSOCIATION OF MANSFIELD - 380 N MULBERRY ST - MANSFIELD, OH 44902	34-0714667	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
GIGI'S PLAYHOUSE PHOENIX, LLC 9160 E SHEA BLVD. STE 103B SCOTTSDALE, AZ 85260	47-1746104	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
GOD'S PIT CREW, INC 2499 NORTH MAIN ST DANVILLE, VA 24540	54-1974979	501(C)(3)	10,050.	0.			PROGRAM SUPPORT
GREATER MIAMI YOUTH FOR CHRIST, INC - 9350 SW 79TH AVE - MIAMI, FL 33156	59-6033466	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
GUADALUPE CENTERS, INC 1015 AVENIDA CESAR E CHAVEZ KANSAS CITY, MO 64108	44-0610781	501(C)(3)	15,000.	0.			PROGRAM SUPPORT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HALIFAX MEDICAL CENTER FOUNDATION, INC. - 303 N. CLYDE MORRIS BLVD - DAYTONA BEACH, FL 32114	59-2893051	501(C)(3)	450,000.	0.			PROGRAM SUPPORT
HONORHEALTH 8125 NORTH HAYDEN ROAD SCOTTSDALE, AZ 85258	86-0181654	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
KAILEE MILLS FOUNDATION 22643 CUTTER MILL DR SPRING, TX 77389	82-3501862	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
LA RABIDA CHILDREN'S HOSPITAL 6501 S PROMONTORY DR CHICAGO, IL 60649	36-2170143	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
LAKE CARES INC PO BOX 1909 MOUNT DORA, FL 32756-1909	26-4223345	501(C)(3)	5,100.	0.			PROGRAM SUPPORT
MAGGIE'S WIGS 4 KIDS OF MICHIGAN, INC. - 30130 HARPER AVENUE - ST CLAIR SHORES, MI 48082	20-0374667	501(C)(3)	10,060.	0.			PROGRAM SUPPORT
MARTIN TRUEX JR FOUNDATION PO BOX 4886 MOORESVILLE, NC 28117	26-0654126	501(C)(3)	51,888.	0.			PROGRAM SUPPORT
MAVERICKS LEGACY PO BOX 204 BRANCHVILLE, NJ 07826	88-2763559	501(C)(3)	9,385.	0.			PROGRAM SUPPORT
MCLEOD HEALTH FOUNDATION 555 EAST CHEVES STREET FLORENCE, SC 29501	57-0818672	501(C)(3)	10,000.	0.			PROGRAM SUPPORT

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MEMORIAL MEDICAL SYSTEMS FOUNDATION - 770 W GRANADA BLVD. STE 317 - DAYTONA BEACH, FL 32174-5179	31-1771522	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
MOTOR RACING OUTREACH 5555 CONCORD PARKWAY SOUTH SUITE 40 CONCORD, NC 28027	58-1859610	501(C)(3)	17,807.	0.			PROGRAM SUPPORT
PACE CENTER FOR GIRLS, INC 6745 PHILLIPS INDUSTRIAL BLVD JACKSONVILLE, FL 32256	59-2414492	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
PETER PAUL DEVELOPMENT CENTER, INC 1708 N 22ND ST RICHMOND, VA 23223	54-1137164	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
PRESBYTERIAN HOSPITAL FOUNDATION 301 HAWTHORNE LN STE 100 CHARLOTTE, NC 28204	58-1413074	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
PROJECT HOPE FOUNDATION, INC 2131 WOODRUFF RD. STE 2100-358 GREENVILLE, SC 29607	58-2324540	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
RAISE A CHILD OF THE CAROLINAS 3515 DAVID COX RD. UNIT 481662 CHARLOTTE, NC 28269	82-2096738	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
RAPAHOE CHILDREN'S RETREAT FOUNDATION, INC - 2701 AIRPORT BLVD - MOBILE, AL 36606	63-0918844	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
ROBERT C SAFFOLD SR FOUNDATION, INC - PO BOX 982 - AVON PARK, FL 33826	92-1175662	501(C)(3)	10,000.	0.			PROGRAM SUPPORT

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SAINT JOHN LUTHERAN CHURCH AND SCHOOL - 1915 SE LAKE WEIR AVENUE - OCALA, FL 34471	59-1367531	GOV'T ENTITY	11,016.	0.			PROGRAM SUPPORT
SALTY MINISTRIES, INC 160 E GRANADA BLVD ORMOND BEACH, FL 32176	20-4735568	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
SCHOOL BOARD OF VOLUSIA COUNTY, FL 1200 S MYRTLE AVE NEW SMYRNA BEACH, FL 32168	59-6000884	GOV'T ENTITY	13,000.	0.			PROGRAM SUPPORT
SECOND HARVEST OF CENTRAL FLORIDA 411 MERCY DR ORLANDO, FL 32805	59-2142315	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
SLEEP IN HEAVENLY PEACE 1560 ELDRIDGE AVE TWIN FALLS, ID 83301	46-4346568	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
SMA HEALTHCARE FOUNDATION, INC 150 MAGNOLIA AVE DAYTONA BEACH, FL 32114	59-3496645	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
SOUTH ORLANDO BAPTIST CHURCH TROOP YOUTH GROUP - 11513 S ORANGE BLOSSOM TRAIL - ORLANDO, FL 32837	59-2243625	GOV'T ENTITY	6,296.	0.			PROGRAM SUPPORT
SPECIAL OLYMPICS SOUTH DAKOTA 800 E 1-90 LANE SIOUX FALLS, SD 57104	46-0359776	501(C)(3)	217,486.	0.			PROGRAM SUPPORT
SPORTABLE RICHMOND ADAPTIVE SPORTS & REC, INC - 1365 OVERBROOK RD. STE 2 - RICHMOND, VA 23220	20-8924701	501(C)(3)	25,000.	0.			PROGRAM SUPPORT

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

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SQUARE ONE EDUCATION NETWORK 670 HILLCLIFF DR WATERFORD, MI 48328	38-2964312	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
ST VINCENT DE PAUL, DIOCESE OF PHOENIX - PO BOX 13600 - PHOENIX, AZ 85002	86-0096789	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
STATE UNIVERSITY OF IOWA FOUNDATION - ONE WEST PARK RD. PO BOX 4550 - IOWA CITY, IA 52244-4550	42-0796760	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
SUNSYSTEM DEVELOPMENT CORPORATION 4200 SUN 'N LAKE BLVD SEBRING, FL 33872	59-2219301	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
TALLADEGA COUNTY BOARD OF EDUCATION - PO BOX 887 - TALLADEGA, AL 35161	63-6001115	GOV'T ENTITY	15,000.	0.			PROGRAM SUPPORT
TEAM JACK FOUNDATION, INC PO BOX 607 ATKINSON, NE 68713	46-2301134	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
TERRENCE F. CARRAWAY FOUNDATION 620 MCCOWNS MILLPOND ROAD DARLINGTON, SC 29540	83-2677726	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
THE BUONICONTI FUND TO CURE PARALYSIS, INC - 1095 NW 14TH TERRACE - MIAMI, FL 33136	65-0244316	501(C)(3)	8,000.	0.			PROGRAM SUPPORT
THE CARING LINK, INC 12864 D HWY 231 431 N HAZEL GREEN, AL 35750	92-0696434	501(C)(3)	104,700.	0.			PROGRAM SUPPORT

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE MINNEAPOLIS FOUNDATION 80 S 8TH ST. STE 800 MINNEAPOLIS, MN 55402	41-6029402	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
THE SALVATION ARMY - JACKSON 806 E PEARL ST JACKSON, MI 49201-1719	38-1359297		15,000.	0.			PROGRAM SUPPORT
THE WOW CENTER, INC 11450 SW 79TH ST MIAMI, FL 33173	23-7171039	501(C)(3)	7,281.	0.			PROGRAM SUPPORT
TOLLESON ELEMENTARY SCHOOL DISTRICT #17 - 9261 W VAN BUREN ST - TOLLESON, AZ 85353	86-6000490	GOV'T ENTITY	15,000.	0.			PROGRAM SUPPORT
TOM COUGHLIN JAY FUND PO BOX 50798 JACKSONVILLE BEACH, FL 32240	59-3426937	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
UMOM NEW DAY CENTERS, INC 3333 E VAN BUREN ST PHOENIX, AZ 85008	86-0521062	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
UNITED WAY OF VOLUSIA-FLAGLER COUNTIES, INC - 1530 CORNERSTONE BLVD. STE 210 - DAYTONA BEACH, FL 32117	59-1099774	501(C)(3)	59,210.	0.			PROGRAM SUPPORT
VALLEY OF THE SUN UNITED WAY 3200 E CAMELBACK RD STE 375 PHOENIX, AZ 85018	86-0104419	501(C)(3)	25,000.	0.			PROGRAM SUPPORT
VETERAN TICKETS FOUNDATION 1255 W RIO SALADO PARKWAY #209 TEMPE, AZ 85281	26-2291955	501(C)(3)	24,880.	0.			PROGRAM SUPPORT

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

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VICTORY JUNCTION GANG CAMP, INC 4500 ADAMS WAY RANDLEMAN, NC 27317	56-2215292	501(C)(3)	102,410.	0.			PROGRAM SUPPORT
W A FOOTE MEMORIAL HOSPITAL, INC. 100 E MICHIGAN AVE. STE 101 JACKSON, MI 49201	38-2027689	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
WAKE FOREST UNIVERSITY HEALTH SCIENCES - MEDICAL CENTER BLVD AIRCARE CRITICAL CARE TRANSPORT - WINSTON-SALEM, NC 27157	22-3849199	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
WHO WE PLAY FOR, INC 106 DELEON ROAD COCOA BEACH, FL 32931	46-2485938	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
WOMEN'S LACROSSE CLUB AT ARIZONA STATE UNIVERSITY - 2604 S COTTONWOOD DR - TEMPE, AZ 85282	86-0898743	GOV'T ENTITY	5,935.	0.			PROGRAM SUPPORT
YMCA OF NEWTON, IOWA INC. 1701 SOUTH 8TH AVENUE EAST NEWTON, IA 50208	42-0703250	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
YOUNG MEN'S CHRISTIAN ASSOCIATION OF CHICAGO - 1030 W VAN BUREN ST - CHICAGO, IL 60607	36-2179782	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
YOUTH & FAMILY SERVICES, INC PO BOX 2813 RAPID CITY, SD 57709-2813	46-6017085	501(C)(3)	10,000.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

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Part III	Grants and Other Assistance to Domestic Individuals.
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Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

PART I, LINE 2:

ALL GRANT RECIPIENT ORGANIZATIONS MUST FILL OUT A FUNDING REQUEST WHICH

STATES THE PURPOSE OF THE FUNDS. ORGANIZATIONS ARE ALSO REQUIRED TO SUBMIT

IMPACT REPORTS.

**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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

MOTORSPORTS CHARITIES, INC.

Employer identification number

30-0337745

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.

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

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

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.

- | | |
|--|---|
| ☒ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

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

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

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

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

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.
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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.

[illegible]

ORGANIZATION AND THE ACHIEVEMENT OF THESE GOALS BY THE ORGANIZATION.

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2025

Open to Public
Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization

MOTORSPORTS CHARITIES, INC.

Employer identification number

30-0337745

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	X	13	37,342.	FMV
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		24,396.	FMV
6 Cars and other vehicles	X	1	59,419.	FMV
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles	X	113	128,568.	FMV
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (<u>EXPERIENCE PKGS</u>)	X	181	321,217.	FMV
26 Other (<u>EQUIPMENT - REC</u>)	X	6	9,825.	FMV
27 Other ()				
28 Other ()				

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

29

0

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

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

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

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

b If "Yes," describe in Part II.

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

Yes No

30a		X
31	X	
32a	X	
33		

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

Schedule M (Form 990) 2025 Created 12/29/25

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

SCHEDULE M, PART I, COLUMN (B):

THE FIGURES ON PART I, COLUMN B REFLECT THE NUMBER OF ITEMS RECEIVED AS
OPPOSED TO THE NUMBER OF CONTRIBUTIONS.

SCHEDULE M, PART I, LINE 32B:

MOTORSPORTS CHARITIES, INC. D/B/A NASCAR FOUNDATION (MCI) IS A LEADING
CHARITY THAT PARTNERS WITH EXPERTS TO IMPROVE THE LIFE AND HEALTH OF
CHILDREN WHO NEED IT THE MOST IN THE COMMUNITIES OF OUR NASCAR FAMILY
ACROSS THE U.S. MCI FUNDS CRITICAL NEEDS EXPRESSED BY HOSPITALS,
SPECIALTY CLINICS, CAMPS AND OTHER CHARITABLE ORGANIZATIONS THAT
PROVIDE SUPPORT FOR CHILDREN'S MEDICAL AND HEALTH CARE INITIATIVES.
CLICKBID AND EBAY FOR CHARITY PROVIDE THE OPPORTUNITY FOR PEOPLE TO
SUPPORT MCI.

**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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

MOTORSPORTS CHARITIES, INC.

Employer identification number

30-0337745

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

THE NASCAR FOUNDATION EMBODIES THE COMPASSION OF THE NASCAR FAMILY. THE
NASCAR FOUNDATION WORKS TO IMPROVE THE LIVES OF CHILDREN WHO NEED IT
MOST IN OUR NASCAR COMMUNITIES. WE BELIEVE EVERY CHILD SHOULD HAVE A
CHANCE AT A HEALTHY LIFE AND DESERVES TO GET ACROSS THE FINISH LINE!
THE NASCAR FOUNDATION IS MAKING CHILDREN'S HEALTH AND MEDICAL NEEDS OUR
TOP PRIORITY. HELPING CHILDREN SURVIVE AND THRIVE. THAT'S OUR
CHECKERED FLAG!

SINCE 2006, THE NASCAR FOUNDATION HAS COMMITTED MORE THAN \$53 MILLION
TO INITIATIVES IMPACTING THE LIVES OF ALMOST 2.0 MILLION CHILDREN.
EVIDENCE OF OUR IMPACT CAN BE FOUND ON THE FACES OF THOUSANDS OF
CHILDREN RECEIVING STATE-OF-THE-ART MEDICAL CARE IN OUR SPEEDIATRICS
HOSPITAL UNITS AND THROUGH OUR SPEEDIATRICS PROGRAMS, OR ATTENDING
SUMMER CAMP FOR THE FIRST TIME, OR EXPLORING THE BEHIND-THE-SCENES
WORLD OF NASCAR DURING RACE WEEKENDS. IT CAN ALSO BE FOUND THROUGH THE
WORK OF CHAMPIONS AND CHARITIES WHO ARE RECOGNIZED AND SUPPORTED WITH
GRANTS FROM THE BETTY JANE FRANCE HUMANITARIAN AWARD WHICH HONORS THE
SPIRIT OF VOLUNTEERISM THAT DRIVES THE NASCAR COMMUNITY.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SPEEDIATRICS: 2025 TOTAL PROGRAM SERVICE EXPENSES OF \$1,761,069
INCLUDING \$1,457,127 IN CHARITABLE CONTRIBUTIONS. THE SPEEDIATRICS
PROGRAM BEGAN WITH THE HUMBLE GOAL OF IMPORTING THE COLOR, EXCITEMENT,
AND FUN OF NASCAR INTO CHILDREN'S HOSPITAL ROOMS, WINGS, AND WAITING
AREAS. WITH MORE THAN 16 MILLION CHILDREN IN AMERICA FACING BARRIERS
TO ACCESS FOR MEDICAL CARE AND SERVICES, THE NASCAR FOUNDATION EMBARKED
ON AN EXPANSION OF OUR INITIAL PROGRAM TO CREATE THE SPEEDIATRICS
CHILDREN'S FUND WITH THE GOAL OF ENHANCING THE DELIVERY OF HEALTH AND
MEDICAL SERVICES TO AMERICA'S MOST VULNERABLE POPULATION OUR CHILDREN.

THE SPEEDIATRICS CHILDREN'S FUND WAS LAUNCHED TO PARTNER WITH
ORGANIZATIONS WITH PROVEN RESULTS IN THE DELIVERY OF PEDIATRIC SERVICES
AND TO FUND RESOURCES CRITICALLY NEEDED TO DELIVER HIGH-QUALITY CARE TO
NEEDY CHILDREN. THIS FUND INCLUDES THE SPEEDIATRICS FUN DAY FESTIVAL
PROGRAM, A SERIES OF 14 FESTIVALS IN OUR LOCAL RACE COMMUNITIES
PROMOTING HEALTHY EATING HABITS AND PHYSICAL FITNESS AND WELL BEING.

THE FUND ALSO SUPPORTED MEDICAL FACILITIES IN SEVERAL OF OUR RACING
COMMUNITIES INCLUDING, HALIFAX HEALTH MEDICAL CENTER (DAYTONA BEACH,
FL), LA RABIDA & LURIE'S CHILDRENS HOSPITAL (CHICAGO, IL), AKRON
CHILDREN'S HOSPITAL (AKRON, OH) AND SEVERAL HOSPITALS IN THE SHRINERS
HOSPITAL SYSTEM TO NAME A FEW. IN ADDITION, THE FUND SUPPORTS
SPECIALTY CLINICS, CAMPS AND OTHER ORGANIZATIONS PROVIDING CHILDREN'S
MEDICAL AND HEALTH CARE SERVICES. OVER 600,000 CHILDREN ARE IMPACTED
BY THE SUPPORT PROVIDED THROUGH THESE PARTNERSHIPS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

THE BETTY JANE FRANCE HUMANITARIAN AWARD HONORS THE PASSIONATE
COMMITMENT THAT OUR FOUNDER BETTY JANE FRANCE DEMONSTRATED WITH HER

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

LHA 532211 04-01-25

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Schedule O (Form 990) 2025

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Name of the organization MOTORSPORTS CHARITIES, INC.	Employer identification number 30-0337745
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CHARITABLE WORKS AND COMMUNITY EFFORTS. FRANCE WAS A PIONEER OF CHARITABLE WORKS IN THE NASCAR COMMUNITY AND SERVED AS CHAIRWOMAN AND FOUNDER OF THE NASCAR FOUNDATION FOR NEARLY 10 YEARS.

BEGINNING IN 2011, THE NASCAR FOUNDATION BOARD OF DIRECTORS HAS ANNUALLY SELECTED FOUR (4) OUTSTANDING CHAMPIONS FROM A POOL OF HUNDREDS OF NOMINATIONS TO HONOR FOR THEIR OUTSTANDING WORK BENEFITTING CHILDREN.

THE NASCAR FOUNDATION GRANTS A \$100,000 DONATION TO THE CHILDREN'S CHARITY REPRESENTED BY THE FINALIST WHO RECEIVES THE MOST VOTES THROUGH AN ONLINE PUBLIC VOTE, AND A \$25,000 DONATION TO EACH OF THE CHILDREN'S CHARITIES REPRESENTED BY THE OTHER THREE FINALISTS FOR THE AWARD. ONCE AGAIN IN 2024, THE FOUNDATION GAVE A \$5,000 DONATION TO THE NEXT 6 ORGANIZATIONS WHO MADE THE TOP TEN NOMINEES. EACH FINALIST AND CHARITY RECEIVES NATIONAL EXPOSURE AND AWARENESS THROUGH TV, RADIO, PRINT, DIGITAL, AND SOCIAL MARKETING EFFORTS AS PARTICIPANTS IN THE VOTING, ANNOUNCEMENT, AND SELECTION PROCESS.

IN 2025, KATE O'NEAL WAS NAMED THE BETTY JANE FRANCE HUMANITARIAN AWARD WINNER, EARNING A \$100,000 DONATION FROM THE NASCAR FOUNDATION FOR THE CARING LINK. THE CARING LINK PROVIDES BRAND-NEW CLOTHING, SHOES, SCHOOL SUPPLIES, FOOD, TOILETRIES, AND OTHER ESSENTIAL ITEMS THROUGH ON-SITE CARE CLOSETS IN SCHOOLS ACROSS MADISON COUNTY, ALABAMA, ENSURING STUDENTS HAVE THE RESOURCES THEY NEED TO LEARN, GROW, AND THRIVE. THE ADDITIONAL THREE FINALISTS WERE GREGG MORTON (CURESEARCH FOR CHILDREN'S CANCER, BRADENTON, FLORIDA), HANNAH SMITH (SPORTABLE ADAPTIVE SPORTS AND RECREATION, RICHMOND, VIRGINIA), AND JOHN GRIESHABER (A BETTER CHANCE FOR OUR CHILDREN, WILMINGTON, DELAWARE). EACH FINALIST RECEIVED A \$25,000 DONATION FROM THE NASCAR FOUNDATION FOR THEIR RESPECTIVE CHILDREN'S CHARITY. SINCE THE AWARD'S INCEPTION, THE NASCAR FOUNDATION HAS DONATED A TOTAL OF \$2,765,000 TO CHILDREN'S CHARITIES ON BEHALF OF FINALISTS OF THE AWARD WITH AN IMPACT TO MORE THAN 578,000 CHILDREN.

FORM 990, PART VI, SECTION A, LINE 2:

DIRECTORS: LESA KENNEDY (VICE CHAIRPERSON) AND JENNIFER BATES (VICE CHAIRPERSON/SECRETARY) ARE COUSINS.

THE FOLLOWING OFFICERS AND DIRECTORS ARE EMPLOYED OR CONTRACTED BY NASCAR: CHRIS GLENN (TREASURER), MICHAEL HELTON (CHAIRMAN/PRESIDENT), JENNIFER BATES (VICE CHAIRPERSON/SECRETARY), LESA KENNEDY (VICE CHAIRPERSON), AND PETE JUNG (DIRECTOR). ALL BOARD MEMBERS VOLUNTEER TO SERVE ON THE BOARD.

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

THE RETURN IS PREPARED BY OUTSIDE CPA'S AND A PRELIMINARY REVIEW OF THE RETURN IS DONE BY THE EXECUTIVE DIRECTOR. A FINAL COPY OF THE RETURN IS DISTRIBUTED TO AND APPROVED BY THE BOARD PRIOR TO BEING SIGNED BY THE TREASURER AND FILED WITH THE IRS.

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

IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE FOUNDATION COMPLIANCE OFFICER ("OFFICER"). IF THE OFFICER DEEMS APPROPRIATE, WITH GOVERNING BOARD DELEGATED POWERS, THE CORPORATE GOVERNANCE COMMITTEE ("COMMITTEE") WILL CONSIDER THE PROPOSED TRANSACTION OR ARRANGEMENT. IF NECESSARY, THE COMMITTEE WILL PRESENT THE ISSUE FOR DISCUSSION WITH BOARD

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Name of the organization	Employer identification number
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OF DIRECTORS ("BOARD"). IN THE EVENT THE MATTER IS PRESENTED TO THE BOARD, THE FOLLOWING PROCEDURE SHALL TAKE PLACE; DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS TO THE BOARD. AFTER DISCUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE BOARD MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS. THE INTERESTED PERSON MAY MAKE A PRESENTATION REGARDING THE POTENTIAL CONFLICT; THE BOARD WILL EXERCISE DUE DILIGENCE AND THEN VOTE TO DETERMINE IF THE PROPOSED TRANSACTION OR ARRANGEMENT CREATES SUCH CONFLICT. IF THE COMMITTEE HAS REASONABLE CAUSE TO BELIEVE A MEMBER OF THE BOARD IS NOT IN COMPLIANCE WITH THIS POLICY, IT SHALL INFORM THE BOARD OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN OPPORTUNITY TO EXPLAIN THE ALLEGED NON-COMPLIANCE. IF, AFTER HEARING THE MEMBER'S RESPONSE AND AFTER MAKING FURTHER INVESTIGATION AS WARRANTED BY THE CIRCUMSTANCES, THE BOARD FINDS THE MEMBER IS IN VIOLATION OF THE COMPLIANCE POLICY, IT SHALL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION. ALL SUCH PROCEEDINGS CONCERNING THE COMPLIANCE POLICY SHALL BE RECORDED IN THE BOARD MINUTES.

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

THE NASCAR FOUNDATION EXECUTIVE DIRECTOR'S PERFORMANCE IS REVIEWED AND DOCUMENTED EACH YEAR BY A COMMITTEE MADE UP OF THE CHAIRMAN OF THE FOUNDATION BOARD, LEGAL COUNSEL AND FOUNDATION BOARD MEMBER, DOCUMENTING IT VIA THE COMPANY'S PERFORMANCE SOFTWARE AND THE ANNUAL BONUS WORKSHEET. THE FOUNDATION USES A MERIT AND PROMOTION POOL ANNUALLY BASED ON MARKET TREND INFORMATION. THE EXECUTIVE DIRECTOR'S COMPENSATION - BASE AND BONUS PAYOUT - IS DETERMINED BASED ON THE PERFORMANCE AND MARKET COMPENSATION INFORMATION. THIS AMOUNT IS REVIEWED AND APPROVED ANNUALLY AS PART OF THE BUDGETING PROCESS BY THE INDEPENDENT BOARD MEMBERS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL,AR,CA,CO,CT,FL,GA,IL,KS,KY,MA,MD,ME,MI,MN,MS,NC,ND,NH,NJ,NM,NY,NV,OH,OK
OR,PA,RI,SC,TN,UT,VA,WA,WI,WV

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

THE ORGANIZATION PROVIDES ITS GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND FINANCIAL STATEMENTS TO THE PUBLIC ON AN INDIVIDUAL BASIS, UPON REQUEST, FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN IRC SECTION 6104(D). THE CONFLICT OF INTEREST POLICY IS REVIEWED BY IN-HOUSE LEGAL COUNSEL, THE FOUNDATION'S BOARD PRESIDENT AND THE EXECUTIVE DIRECTOR.