Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Αŀ	or the	2023 calendar year, or tax year beginning and	enaing		
B c	Check if applicable	C Name of organization		D Employer identifi	cation number
	Addres	Mid-Atlantic Off-Road Enthusiasts, Inc	!		
	chang			54-16913	
	Initial return Final return	Number and street (or P.O. box if mail is not delivered to street address) PO Box 2662	Room/suite	E Telephone numbe 443-336-	
	termin ated			G Gross receipts \$	369,997.
	Ameno			H(a) Is this a group re	
	Applic			for subordinates	
	pendir	same as C above		H(b) Are all subordinates in	—
1 1	Гах-ех	empt status: $X = 501(c)(3) = 501(c)(0)$ (insert no.) $4947(a)(1)(0)$	or 527	1	list. See instructions
	Nebsit	. •		H(c) Group exemption	
K F	orm of	organization; X Corporation Trust Association Other	L Year		M State of legal domicile; VA
	art I	Summary		•	<u> </u>
	1	Briefly describe the organization's mission or most significant activities: ${ t To } { t bright to }$	uild a	n inclusive	grass
Activities & Governance		roots mountain biking community and organ			
Ja	2	Check this box if the organization discontinued its operations or dispos	sed of more	than 25% of its net ass	sets.
Ş.	3	Number of voting members of the governing body (Part VI, line 1a)		3	9
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b)		4	9
တ္	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)		5	1
Ìŧ	6	Total number of volunteers (estimate if necessary)		6	899
Ċţ	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.
				Prior Year	Current Year
Φ	8	Contributions and grants (Part VIII, line 1h)		373,061.	300,110.
ž	9	Program service revenue (Part VIII, line 2g)		26,986.	9,466.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		3,221.	15,121.
Œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		403,268.	324,697.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
S	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		79,554.	72,958.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
×	b	Total fundraising expenses (Part IX, column (D), line 25)			
Ш	''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		232,741.	284,941.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		312,295.	357,899.
	19	Revenue less expenses. Subtract line 18 from line 12		90,973.	-33,202.
Net Assets or			Ве	ginning of Current Year	End of Year
sset	20	Total assets (Part X, line 16)		690,365.	659,969.
at Age	21	Total liabilities (Part X, line 26)		9,590.	12,396.
Ž,	22	Net assets or fund balances. Subtract line 21 from line 20		680,775.	647,573.
	art II	Signature Block			
		Ities of perjury, I declare that I have examined this return, including accompanying schedules			/ knowledge and bellet, it is
true,	, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of wh	lich preparer	lias any knowledge.	
~ :	_	Signature of officer		I Date	
Sign 		Neil Blake, Treasurer		Dato	
Her	е	Type or print name and title			
		Print/Type preparer's name Preparer's signature	T	Date Check C	PTIN
Paid		Jennica Jardine Whitfield Junca M. Proline Whit	Lild - 1	2/20/24 if '	
	arer	Firm's name Kositzka, Wicks and Company	acce 1		4-1342298
	Only	Firm's address 5270 Shawnee Road, Suite 250		THIII SEIN J	
	Jilly	Alexandria, VA 22312		Phone no (7	03) 642-2700
Mar	the I	S discuss this return with the preparer shown above? See instructions		Tritone no. (7	X Yes No
ivia)	, uie ii	o disouss this return with the preparet shown above? See histructions			A res No

Form	990 (2023) Mid-Atlantic Off-Road Enthusiasts, Inc 54-1691373 Page 2
Pa	rt III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	MORE's Mission is to build an inclusive grass roots mountain biking
	community and organization with the express purpose of expanding
	riding opportunities and increasing trail access throughout the
	Mid-Atlantic region.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	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?
	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	
	Provided funds and volunteers to build and maintain mountain biking
	trails. Conducted educational outreach included operation of mountain
	biking educational website.
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$
	(code) (Expenses #

Other program services (Describe on Schedule O.)

including grants of \$ 344,737 . Total program service expenses

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
•	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	Ť		
U	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	-		-23
′		7		x
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II			
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			7,
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
~	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
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	- 1.12		
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
10	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	10		
17		47		x
10	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40	Х	
40	1c and 8a? If "Yes," complete Schedule G, Part II	18	Λ	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	ا مد ا		v
00	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		X

Pa	tiv Checklist of Required Schedules (continued)	1373		age •
	continued)		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		100	110
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes." complete Schedule L. Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
а		28a		x
h	"Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		1
·		28c		x
20	"Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
29	, ,	29		1
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	20		x
24	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			X
00	Schedule N, Part II	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			₩
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	 		₹.
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			3,7
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
De	Note: All Form 990 filers are required to complete Schedule 0	38	X	
Pal	Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V		 T	Ш
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	<u> </u>		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	4		
С				
	(gambling) winnings to prize winners?	1c	X	

332004 12-21-23

Form 990 (2023) Mid-Atlantic Off-Road Enthusiasts, Inc
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	1							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b	Х					
За	a Did the organization have unrelated business gross income of \$1,000 or more during the year?									
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O									
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a									
	financial account in a foreign country (such as a bank account, securities account, or other financial a	accour	nt)?	4a		X				
b	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 Advanced in the Financi	ccoun	ts (FBAR).							
				<u>5a</u>		X				
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction			5b		X				
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c						
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	e orga	inization solicit			, .				
	any contributions that were not tax deductible as charitable contributions?			<u>6a</u>		X				
b	If "Yes," did the organization include with every solicitation an express statement that such contribution			۱						
_	were not tax deductible?			6b						
7	Organizations that may receive deductible contributions under section 170(c).	adooo r	royidad to the payor?	7.		Х				
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser			7a						
			uirod	7b						
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was to file Form 8282?			7c		x				
ч		7d	I	70						
e	If "Yes," indicate the number of Forms 8282 filed during the year Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of		t?	7e		Х				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f		X				
g g	If the organization received a contribution of qualified intellectual property, did the organization file Fo		99 as required?	7g						
•										
8										
	sponsoring organization have excess business holdings at any time during the year?			8						
9	Sponsoring organizations maintaining donor advised funds.									
а										
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b						
10	Section 501(c)(7) organizations. Enter:									
а	Initiation fees and capital contributions included on Part VIII, line 12	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:	1	1							
	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		-						
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1	? 	12a						
	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. Is the organization licensed to issue qualified health plans in more than one state?			120						
а	Note: See the instructions for additional information the organization must report on Schedule O.			13a						
h	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	1							
c	Enter the amount of reserves on hand	13c		1						
				14a		х				
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b						
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner									
	excess parachute payment(s) during the year?			15	L	х				
	If "Yes," see the instructions and file Form 4720, Schedule N.									
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	t incor	ne?	16		Х				
	If "Yes," complete Form 4720, Schedule O.									
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities	3							
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17						
	If "Yes," complete Form 6069.									

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

	Check if Schedule O contains a response or note to any line in this Part VI					X		
Sec	tion A. Governing Body and Management							
					Yes	No		
1a	Enter the number of voting members of the governing body at the end of the tax year	1a		9				
	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								
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	ny other					
	officer, director, trustee, or key employee?			2		Х		
3	Did the organization delegate control over management duties customarily performed by or under the							
				3		Х		
4	Did the organization make any significant changes to its governing documents since the prior Form 9	90 was	s filed?	4		X		
5	Did the organization become aware during the year of a significant diversion of the organization's ass	ets?		5		X		
6	Did the organization have members or stockholders?			6	Х			
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap							
	more members of the governing body?			7a	X			
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st							
	persons other than the governing body?			7b		Х		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year							
а	The governing body?	-	-	8a	Х			
b	Each committee with authority to act on behalf of the governing body?			8b	Х			
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read							
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		Х		
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code)					
	This occion b requests information about policies not required by the internal ne	venue	Oodc./		Yes	No		
10a	Did the organization have local chapters, branches, or affiliates?			10a		Х		
	If "Yes," did the organization have written policies and procedures governing the activities of such ch							
		•		10b				
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body			112				
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	,	3					
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х			
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b				
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If ")							
_	on Schedule O how this was done	,		120	X			
13	Did the organization have a written whistleblower policy?			13		Х		
14	Did the organization have a written document retention and destruction policy?			14		Х		
15	Did the process for determining compensation of the following persons include a review and approva							
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		aoponaone					
а	The organization's CEO, Executive Director, or top management official			15a		Х		
	Other officers or key employees of the organization			15b		X		
-	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			10.				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen	nent w	ith a					
iou	taxable entity during the year?			16a		х		
h	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate			100				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ							
				16b				
Sec	exempt status with respect to such arrangements?			100	<u> </u>	<u> </u>		
17	List the states with which a copy of this Form 990 is required to be filed None							
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, ar	nd gan	T (section 501/c)/3)s only) availe	ble		
10	for public inspection. Indicate how you made these available. Check all that apply.	000	. (35511011001(6)(6	,o orny	, uvalla	210		
			hadula Ol					
19	■ Monther's website Upon request Other (explain Describe on Schedule O whether (and if so, how) the organization made its governing documents, co		,	nd fina	ncial			
19	statements available to the public during the tax year.	iiiiot C	i interest policy, al	الما الالما	ισιαι			
20	State the name, address, and telephone number of the person who possesses the organization's boo	nke and	l records					
20	MORE - 443-336-3816	no all	i iecolus					
	PO Box 2662, Fairfax, VA 22031							

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	n nor any related	orga	niza			nper	sate	ed any current officer, d	irector, or trustee.	
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average	(do	Pos (do not check				one	Reportable	Reportable	Estimated
	hours per					is botl or/trus		compensation	compensation	amount of
	week	_	T	<u> </u>		T	100,	from the	from related organizations	other
	(list any hours for	direct				_		organization	(W-2/1099-MISC/	compensation from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	trust	nal tru		oyee	om pe		1099-NEC)	,	and related
	below	Individual trustee or director	Institutional trustee	Je.	Key employee	Highest compensated employee	Jer.			organizations
	line)	Indi	Insti	Officer	Key	High	Former			
(1) Jali Fernando	40.00	1								_
Executive Director				Х		_		49,187.	0.	0.
(2) Ernie Rodriguez	20.00	1								_
President		Х		X		_		0.	0.	0.
(3) Tom Howe	3.00	J								
VA Advocacy Director		Х				_		0.	0.	0.
(4) Clay Deming	3.00	l								
Activities Director		Х				_		0.	0.	0.
(5) David Beugelmans	3.00	l								
Vice President		Х		Х		_		0.	0.	0.
(6) Dave Magill	10.00	l								
MD Advocacy Director		Х				_		0.	0.	0.
(7) Neil Blake	5.00	l								
Treasurer		Х		X		_		0.	0.	0.
(8) Rob Lowe	3.00	l								
Membership Director		Х				_		0.	0.	0.
(9) Kathy Mihm	3.00	ļ								
Ride Program Director	1 00	Х				_		0.	0.	0.
(10) Nate Frey	1.00	ļ								
Communications Director		Х				<u> </u>		0.	0.	0.
		4								
		<u> </u>				_				
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the organization. Report compensation of the calendar year ending with or within		
(A)	(B)	(C)
Name and business address	Description of services	Compensation
Greenstone Trail Craft LLC		110 050
129 W 4th St, Frederick, MD 21701	Trail building	110,050.
2 Total number of independent contractors (including but not limited to those listed	d above) who received more than	
	above, who received more than	
\$100,000 of compensation from the organization		

Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) (C) Related or exempt Unrelated Revenue excluded Total revenue from tax under function revenue business revenue sections 512 - 514 Contributions, Gifts, Grants and Other Similar Amounts 1 a Federated campaigns 1a 76,014. 1b **b** Membership dues 61,754. c Fundraising events 1c d Related organizations 1d 47,378. e Government grants (contributions) 1e f All other contributions, gifts, grants, and 114,964. similar amounts not included above ... 1f g Noncash contributions included in lines 1a-1f 300,110. h Total. Add lines 1a-1f **Business Code** 8,604. 8,604. 900099 2 a Riding events Program Service b MORE store 900099 862. 862. f All other program service revenue 9,466. g Total. Add lines 2a-2f Investment income (including dividends, interest, and 15,121. 15,121 other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties (i) Real (ii) Personal 6 a Gross rents 6b **b** Less: rental expenses ... c Rental income or (loss) d Net rental income or (loss) (i) Securities (ii) Other 7 a Gross amount from sales of assets other than inventory 7a b Less: cost or other basis Other Revenue and sales expenses c Gain or (loss) ______7c d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ 61,754. of contributions reported on line 1c). See 45,300. Part IV, line 18 45,300. **b** Less: direct expenses 0. c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses 9b c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns 10a and allowances **b** Less: cost of goods sold c Net income or (loss) from sales of inventory **Business Code** 11 a d All other revenue e Total. Add lines 11a-11d 324,697. 9,466. 15,121 **12 Total revenue.** See instructions

Secti	on 501(c)(3) and 501(c)(4) organizations must comp										
	Check if Schedule O contains a response or note to any line in this Part IX										
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses						
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21										
2	Grants and other assistance to domestic										
~	individuals. See Part IV, line 22										
3	Grants and other assistance to foreign										
Ū	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	49,186.	38,446.	4,296.	6,444.						
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	23,772.	23,772.								
8	Pension plan accruals and contributions (include										
	section 401(k) and 403(b) employer contributions)										
9	Other employee benefits										
10	Payroll taxes										
11	Fees for services (nonemployees):										
а	Management										
b	Legal										
С	Accounting										
d	Lobbying										
е	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 0.)										
12	Advertising and promotion	5,872.	5,872.								
13	Office expenses	6,149.	6,149.								
14	Information technology	7,144.	7,144.								
15	Royalties										
16	Occupancy										
17	Travel										
18	Payments of travel or entertainment expenses										
	for any federal, state, or local public officials	14 (20	14 630								
19	Conferences, conventions, and meetings	14,638.	14,638.								
20	Interest										
21	Payments to affiliates										
22	Depreciation, depletion, and amortization	6,028.	6,028.								
23 24	Other expenses, Itemize expenses not covered	0,020.	0,040.								
24	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),										
_	amount, list line 24e expenses on Schedule 0.) Trail building and main	204,577.	204,577.								
a b	Program expenses	32,319.	32,319.								
C	Donations	4,900.	4,900.								
d	Administrative expenses	1,254.	4,500.	1,254.							
	All other expenses	2,060.	892.	1,168.							
25	Total functional expenses. Add lines 1 through 24e	357,899.	344,737.	6,718.	6,444.						
26	Joint costs. Complete this line only if the organization	227,033.	022,707.	3,7200	J, 111.						
_5	reported in column (B) joint costs from a combined										
	educational campaign and fundraising solicitation.										
	Check here if following SOP 98-2 (ASC 958-720)										
				<u> </u>	Form 990 (2022)						

Form 990 (2023) Part X Balance Sheet

u	t X	Balance Sneet				
		Check if Schedule O contains a response or r	note to any line in this Part X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		111,273.	1	97,511
	2	Savings and temporary cash investments		552,985.	2	539,641
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net		26,107.	4	22,817
	5	Loans and other receivables from any current	or former officer, director,			
		trustee, key employee, creator or founder, sul	ostantial contributor, or 35%			
		controlled entity or family member of any of the	nese persons		5	
	6	Loans and other receivables from other disqu	alified persons (as defined			
		under section 4958(f)(1)), and persons describ	ped in section 4958(c)(3)(B)		6	
<u>ا</u> يو	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
₹	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other	•			
		basis. Complete Part VI of Schedule D				
	b	Less: accumulated depreciation			10c	
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, lin			12	
	13	Investments - program-related. See Part IV, lir			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11	500 05	15		
_	16	Total assets. Add lines 1 through 15 (must e		690,365.	16	659,969
	17	Accounts payable and accrued expenses		9,590.	17	12,396
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complet			21	
es	22	Loans and other payables to any current or fo				
Liabilities		trustee, key employee, creator or founder, sul				
<u> </u>		controlled entity or family member of any of the			22	
-	23	Secured mortgages and notes payable to unr			23	
	24	Unsecured notes and loans payable to unrela			24	
	25	Other liabilities (including federal income tax,				
		parties, and other liabilities not included on lin	nes 17-24). Complete Part X			
		of Schedule D		9,590.	25	12,396
\dashv	26	Total liabilities. Add lines 17 through 25	heck here X	3,390.	26	12,390
္မ		Organizations that follow FASB ASC 958, c	neck nere A			
ဗို	07	and complete lines 27, 28, 32, and 33.		360,058.	07	252,302
aa	27			320,717.	27 28	395,271
8 8	28	Net assets with donor restrictions		320,717.	20	373,271
5		Organizations that do not follow FASB ASC	, 956, check here			
<u></u>	20	and complete lines 29 through 33.	do.		20	
sts	29 20	Capital stock or trust principal, or current fund			29	
SSI	30	Paid-in or capital surplus, or land, building, or Retained earnings, endowment, accumulated			30	
Net Assets or Fund Balances	31 32			680,775.	32	647,573
	32	Total net assets or fund balances		690,365.	33	659,969

Pai	TEXT 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		4,6 7,8			
2							
3	Revenue less expenses. Subtract line 2 from line 1	3	-3	3,2	02.		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	68	0,7	75.		
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	64	7,5	73.		
Pai	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII				X		
				Yes	No		
1	Accounting method used to prepare the Form 990: Cash X Accrual Other						
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	O.					
2a	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:						
	X Separate basis Consolidated basis Both consolidated and separate basis						
b	Were the organization's financial statements audited by an independent accountant?		2b		X		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,					
	consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis						
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,					
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х			
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the						
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required						
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b				
			Form	990	(2023)		

332012 12-21-23

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

Mid-Atlantic Off-Road Enthusiasts, 54-1691373 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 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. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

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

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

Sec	ction A. Public Support									
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total			
1	Gifts, grants, contributions, and									
	membership fees received. (Do not									
	include any "unusual grants.")	275,735.	265,980.	399,415.	311,975.	300,110.	1553215.			
2	Tax revenues levied for the organ-									
	ization's benefit and either paid to									
	or expended on its behalf									
3	The value of services or facilities									
	furnished by a governmental unit to									
	the organization without charge									
4	Total. Add lines 1 through 3	275,735.	265,980.	399,415.	311,975.	300,110.	1553215.			
5										
	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)						91,914.			
6	Public support. Subtract line 5 from line 4.						1461301.			
	ction B. Total Support									
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total			
	Amounts from line 4	275,735.	265,980.	399,415.	311,975.	300,110.	1553215.			
	Gross income from interest,		-	-	-	-				
	dividends, payments received on									
	securities loans, rents, royalties,									
	and income from similar sources	3,912.	1,112.	549.	3,221.	15,121.	23,915.			
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						1577130.			
	Gross receipts from related activities,	etc. (see instruction	ns)			12	333,254.			
	First 5 years. If the Form 990 is for the									
	organization, check this box and stor	-		•						
Sec	ction C. Computation of Publi									
14	Public support percentage for 2023 (I	ine 6, column (f), di	vided by line 11, c	olumn (f))		14	92.66 %			
	Public support percentage from 2022					15	92.11 %			
	33 1/3% support test - 2023. If the o					ore, check this box				
	stop here. The organization qualifies									
b	33 1/3% support test - 2022. If the									
	and stop here. The organization qual									
17a	10% -facts-and-circumstances test									
	and if the organization meets the fact	_								
	meets the facts-and-circumstances te			=		3				
b	10% -facts-and-circumstances test	-		*	-					
	more, and if the organization meets the	_								
	organization meets the facts-and-circu				-					
18				. ,						
	8 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions									

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

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

Sec	etion A. Public Support	siow, picase comp	oloto i dit ii.j				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
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						
	Public support. (Subtract line 7c from line 6.)						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
		(a) 2013	(6) 2020	(6) 2021	(d) ZOZZ	(6) 2020	(i) rotai
	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						
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is						
12	regularly carried on 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	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section s	501(c)(3) organization	on,
	check this box and stop here						
Sec	ction C. Computation of Publi	c Support Per	rcentage				
15	Public support percentage for 2023 (li	ne 8, column (f), c	divided by line 13,	column (f))		15	%
	Public support percentage from 2022					16	%
Sec	ction D. Computation of Inves	tment Income	e Percentage				
17	Investment income percentage for 20	23 (line 10c, colur	mn (f), divided by I	ine 13, column (f))		17	%
18	Investment income percentage from 2	2022 Schedule A,	Part III, line 17			18	%
19a	33 1/3% support tests - 2023. If the	organization did r	not check the box	on line 14, and line	e 15 is more than 3	33 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd stop here. The	organization qual	ifies as a publicly s	supported organiza	ation	
b	33 1/3% support tests - 2022. If the line 18 is not more than 33 1/3%, che	•			•	•	
20	Private foundation. If the organization						

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

		Yes	No
	1		
	2		
	3a		
	3b		
	OD.		
	3с		
	30		
	4-		
	4a		
	4.		
	4b		
	4c		
	5a		
	5b		
	5c		
	6		
	7		
	1		
	Q		
	8		
	0		
	9a		
	6.		
	9b		
	9с		
	10a		
	10b		
dule	A (Forn	n 990)	2023

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those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes." explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

Schedule A (Form 990) 2023

2a

2b

За

Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust on N	lov. 20, 1970 (explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must			
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional	ally integrated	d Type III supporting orga	nization (see
	instructions).	. •		,

Schedule A (Form 990) 2023

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)					
Sect	ion D - Distributions		Current Year		
_1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp				
	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 - provide details in Part VI)				
_6	Other distributions (describe in Part VI). See instructions.			6	
_ 7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
		(i)	(ii)		(iii)

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reason-			
able cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D,			
line 7: \$			
Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if			
any. Subtract lines 3g and 4a from line 2. For result greater			
than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h			
and 4b from line 1. For result greater than zero, explain in			
Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j			
and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

Schedule B

(Form 990)

Schedule of Contributors Attach to Form 990, 990-EZ, or 990-PF.

Employer identification number

Department of the Treasury Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Mid-Atlantic Off-Road Enthusiasts,

54-1691373

Organization type (check one):

Filers of: Section:

X 501(c)(3) (enter number) organization Form 990 or 990-EZ

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

527 political organization

Form 990-PF 501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

Schedule B (Form 990) (2023)

Name of organization

Employer identification number

Mid-Atlantic Off-Road Enthusiasts, Inc

54-1691373

(a) No.			(d) Type of contribution
1		\$\$\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$\$, 9,869.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$\$	Person X Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person Payroll Noncash (Complete Part II for noncash contributions.

Name of organization Employer identification number

Mid-Atlantic Off-Road Enthusiasts, Inc

54-1691373

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			
4	Tools	\$9,006.	10/31/23			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(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			
		\$	Cabadala D (Farm 000) (0000)			

Page 4 Schedule B (Form 990) (2023) Name of organization **Employer identification number** Mid-Atlantic Off-Road Enthusiasts, Inc 54-1691373 Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I

(e) Transfer of gift

Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

2023
Open to Public Inspection

Name of the organization

Mid-Atlantic Off-Road Enthusiasts, Inc

Employer identification number 54-1691373

Pai	t I Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, lin.		Siı	nilar Funds o	r Ac	cour	nts. Complete if the
	Giganization anomorou Teo Giri enii eee, i arriv, iir	(a) Donor advi	ised	funds	(b) Fun	ds and other accounts
1	Total number at end of year	. ,					
2	Aggregate value of contributions to (during year)						
3	Aggregate value of grants from (during year)						
4	Aggregate value at end of year						
5	Did the organization inform all donors and donor advisors in v		helo	l in donor advise	d fund	ls	
	are the organization's property, subject to the organization's	-					Yes No
6	Did the organization inform all grantees, donors, and donor a						
	for charitable purposes and not for the benefit of the donor or						
	impermissible private benefit?						
Par	t II Conservation Easements. Complete if the org	ganization answered "\	Yes'	on Form 990, Pa	art IV,	line 7.	
1	Purpose(s) of conservation easements held by the organization	on (check all that apply	y).				
	Preservation of land for public use (for example, recreated	tion or education)		Preservation of a	a histo	rically	important land area
	Protection of natural habitat	L		Preservation of a	a certi	fied his	storic structure
	Preservation of open space						
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contr	ribut	ion in the form of	f a cor	nserva	
	day of the tax year.						Held at the End of the Tax Year
а	Total number of conservation easements					2a	
b	Total acreage restricted by conservation easements					2b	
С	Number of conservation easements on a certified historic stru	ucture included on line	2a			2c	
d	Number of conservation easements included on line 2c acqui						
	on a historic structure listed in the National Register					2d	
3	Number of conservation easements modified, transferred, rele	eased, extinguished, o	or te	minated by the o	organi	zation	during the tax
	year						
4	Number of states where property subject to conservation eas						
5	Does the organization have a written policy regarding the per						
	violations, and enforcement of the conservation easements it						Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations,	anc	enforcing conse	rvatio	n ease	ements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and	enfo	rcing conservation	on eas	sement	ts during the year
_					4) (D) (')		
8	Does each conservation easement reported on line 2d above						□ vaa □ Na
•	and section 170(h)(4)(B)(ii)?						Yes No
9	In Part XIII, describe how the organization reports conservation balance sheet, and include, if applicable, the text of the footn						
	organization's accounting for conservation easements.	lote to the organization	151	nanciai statemei	ונס נוופ	ii uesc	Tibes trie
Par	t III Organizations Maintaining Collections of	Art, Historical Ti	rea	sures, or Oth	er S	imila	r Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.					
1a	If the organization elected, as permitted under FASB ASC 95	8, not to report in its re	ever	ue statement an	d bala	ınce st	neet works
	of art, historical treasures, or other similar assets held for pub	olic exhibition, education	on, o	or research in furt	heran	ce of p	oublic
	service, provide in Part XIII the text of the footnote to its finan	ncial statements that d	lesc	ribes these items			
b	If the organization elected, as permitted under FASB ASC 95	8, to report in its rever	nue :	statement and ba	alance	sheet	works of
	art, historical treasures, or other similar assets held for public	exhibition, education,	, or ı	esearch in furthe	rance	of pul	olic service,
	provide the following amounts relating to these items.						
	(i) Revenue included on Form 990, Part VIII, line 1						\$
							\$
2	If the organization received or held works of art, historical trea						
	the following amounts required to be reported under FASB A						
а	Revenue included on Form 990, Part VIII, line 1						\$
b	Assets included in Form 990, Part X						\$

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Schedule D (Form 990) 2023

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

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

Schedule D (Form 990) 2023 Mid-Atlantic	: Off-Road En	thusiasts, Inc 54-	-1691373 Page 3
Part VII Investments - Other Securities		•	
Complete if the organization answered "Yes" of	n 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" o	n 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" or	n Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	
(a) [Description		(b) Book value
<u>(1)</u>			
(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" or		11e or 11f. See Form 990. Part X. line 25.	
1. (a) Description of liability	,		(b) Book value
(1) Federal income taxes			.,
(2)			
(3)			
(4)			
(5)			
\C)			

(1) Federal income taxes
(2)
(3)
(4)
(5)
(6)
(7)
(8)
(9)

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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

Schedule D (Form 990) 2023

SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization Employer identification number Mid-Atlantic Off-Road Enthusiasts, 54-1691373 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. а Mail solicitations е Solicitation of non-government grants b Internet and email solicitations Solicitation of government grants Phone solicitations Special fundraising events С g In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

Schedule G (Form 990) 2023

90) 2023	Mid-Atlantic	OII-Road	Enthusiasts	, Inc	54-16915/5	Page 2
raising Events.	Complete if the organizat	ion answered "Ye	s" on Form 990. Part IV	line 18. o	r reported more than \$15	000

	of fundraising event contributions and gro	-	EZ, lines 1 and 6b. List	events with gross receip	
		(a) Event #1	(b) Event #2	(c) Other events None	(d) Total events (add col. (a) through
		MoCo Epic (event type)	(event type)	(total number)	col. (c))
ne		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	107,054.			107,054.
	2 Less: Contributions	61,754.			61,754.
	3 Gross income (line 1 minus line 2)	45,300.			45,300.
	4 Cash prizes				
(S	5 Noncash prizes				
pense	6 Rent/facility costs				
Direct Expenses	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	45,300.			45,300.
	10 Direct expense summary. Add lines 4 through				45,300.
Pa	11 Net income summary. Subtract line 10 from liart III Gaming. Complete if the organization a				0.
	\$15,000 on Form 990-EZ, line 6a.	answered res on Form	1990, Fait IV, line 19, or	reported more triair	
		() =:	(b) Pull tabs/instant		(d) Total gaming (add
ηue		(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))
Revenue					
æ	1 Gross revenue				
es	2 Cash prizes				
xpens	3 Noncash prizes				
Direct Expenses	4 Rent/facility costs				
]	5 Other direct expenses				
	6 Volunteer labor	Yes % No	Yes % No	Yes% No	
	7 Direct expense summary. Add lines 2 through	5 in column (d)			
	8 Net gaming income summary. Subtract line 7	from line 1, column (d)			<u> </u>
9	Enter the state(s) in which the organization condu	cts gaming activities:			
	Is the organization licensed to conduct gaming ac	_	states?		Yes No
	o If "No," explain:	NIVINGE III GUGIT OT LITOGO			
	a Were any of the organization's gaming licenses re	voked, suspended, or te	rminated during the tax	year?	Yes No
-					
	-				adula C (Earm 000) 2022

Sch	edule G (Form 990) 2023 $ exttt{Mid-Atlantic Off-Road Enthusiasts, Inc} 54-1$	<u>691373</u>	Page 3
11	Does the organization conduct gaming activities with nonmembers?	Yes	No
	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:		
	The organization's facility	13a	%
		13b	/ %
	An outside facility Enter the name and address of the person who prepares the organization's gaming/special events books and records:	100	
14	the the hame and address of the person who prepares the organization's gaming/special events books and records.		
	Nama		
	Name		
	Address		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes	No
b	olf "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 name and address of the third party:		
	Name		
	Address		
16	Gaming manager information:		
	Name		
	Gaming manager compensation \$		
	Description of services provided		
	Diversity of finance of the finance		
	Director/officer Employee Independent contractor		
	Mandatory distributions:		
а	s 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 \$		
Pa	TT IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part	III, lines 9,	9b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.		

Schedule G	(Form 990)	Mid-Atlantic	Off-Road	Enthusiasts,	Inc	54-1691373	Page 4
Part IV	Supplemental Info	Mid-Atlantic rmation (continued)					
		(00000000)					
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SCHEDULE 0 (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

> Mid-Atlantic Off-Road Enthusiasts, Inc

Employer identification number

54-1691373 Form 990, Part I, Line 1, Description of Organization Mission: purpose of expanding riding opportunities and increasing trail access throughout the Mid-Atlantic region. Form 990, Part III, Line 1, Description of Organization Mission: This is to be achieved by building and maintaining multi use sustainable trails through promoting volunteerism, partnerships and educational outreach across user groups, thereby enabling fun and rewarding riding experiences for all ages and ability levels. MORE's Vision is to become the premier mountain bicycling club in the Mid-Atlantic region. Form 990, Part VI, Section A, line 6: MORE has members. Per the by-laws, any individual or entity may become a regular individual or family member by submitting a signed application and required dues to the address and in the manner set forth in the club rules. Form 990, Part VI, Section A, line 7a: The board shall be elected by the members or the board, or a combination thereof, as the board shall determine. Form 990, Part VI, Section B, line 11b:

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

332211 11-14-23

The Treasurer and President review the 990 and then present it to the board

before it is filed.

Schedule O (Form 990) 2023	Page 2
Name of the organization Mid-Atlantic Off-Road Enthusiasts, Inc	Employer identification number 54-1691373
Form 990, Part VI, Section B, Line 12c:	_
The conflict of interest policy is reviewed annually by the	ne board.
Form 990, Part VI, Section C, Line 19:	
The organizing documents are available on the Organization	n's website and
upon request.	
Form 990, Part XII, Line 2c	
The process of selecting an independent accountant has not	changed, the
board approves annually.	