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

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 09-01-2024 , and ending 08-31-2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
MARYLAND STATE EDUCATION ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 140 MAIN ST

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
ANNAPOLIS, MD 214012003

D Employer identification number
52-0607919

E Telephone number
(410) 263-6600

G Gross receipts $ 28,312,946

F Name and address of principal officer:
SEAN JOHNSON
140 MAIN ST
ANNAPOLIS, MD 214012003

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.

H(c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☑ 501(c) (5) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.MARYLANDEDUCATORS.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1947

M State of legal domicile: MD

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE MARYLAND STATE EDUCATION ASSOCIATION EMPOWERS MEMBERS TO MAKE A POSITIVE DIFFERENCE IN THEIR PROFESSIONAL LIVES IN ORDER TO ELEVATE THE QUALITY OF PUBLIC EDUCATION FOR ALL STUDENTS.

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**	17
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	14
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	**5**	110
6	Total number of volunteers (estimate if necessary)	**6**	136
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	50,697
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	20,101

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,353,282	2,683,694
9	Program service revenue (Part VIII, line 2g)	23,519,114	24,037,879
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,370,185	1,482,023
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	143,716	109,350
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	27,386,297	28,312,946
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,310,068	1,465,713
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)	16,205,641	18,674,245
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	6,211,279	5,998,170
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	23,726,988	26,138,128
19	Revenue less expenses. Subtract line 18 from line 12	3,659,309	2,174,818

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	55,950,580	59,256,326
21	Total liabilities (Part X, line 26)	6,088,102	5,475,201
22	Net assets or fund balances. Subtract line 21 from line 20	49,862,478	53,781,125

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
PAUL LEMLE PRESIDENT
Type or print name and title

2026-04-09
Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2026-04-05		P01712644

Firm's name CALIBRE CPA GROUP PLLC — Firm's EIN 47-0900880

Firm's address 7501 WISCONSIN AVENUE SUITE 1200 WEST BETHESDA, MD 20814 — Phone no. (202) 331-9880

May the IRS discuss this return with the preparer shown above? See Instructions. ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE MARYLAND STATE EDUCATION ASSOCIATION EMPOWERS MEMBERS TO MAKE A POSITIVE DIFFERENCE IN THEIR PROFESSIONAL LIVES IN ORDER TO ELEVATE THE QUALITY OF PUBLIC EDUCATION FOR ALL STUDENTS.

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 $ including grants of $) (Revenue $)

STRONG LOCALS - MSEA SHALL PROMOTE STRONG LOCALS BY ENSURING THAT MEMBERS ARE INFORMED, ENGAGED AND EMPOWERED AND THAT A LOCAL POSSESSES AND IS ABLE TO EXECUTE PLANS TO ORGANIZE, BARGAIN FOR, GROW AND REPRESENT ITS MEMBERSHIP SUCCESSFULLY.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

LEADING THE PROFESSIONS - MSEA SHALL PROMOTE AN ENVIRONMENT OF LEADING THE PROFESSIONS BY PROACTIVELY DRIVING AND IMPROVING PUBLIC POLICY, PROFESSIONAL PRACTICE AND POLITICAL DISCUSSIONS AT THE LOCAL, STATE AND FEDERAL LEVELS.

4c (Code:) (Expenses $ including grants of $) (Revenue $)

CULTURE OF ORGANIZING - MSEA SHALL PROMOTE A CULTURE OF ORGANIZING BY CREATING DELIBERATE PROCESSES AND OUTREACH TO CONTINUALLY ENGAGE MEMBERS, DEVELOP STRONG RELATIONSHIPS WITH AND AMONG MEMBERS AND EFFECTIVELY REFLECT AND MOBILIZE MEMBERSHIP.

(Code:) (Expenses $ including grants of $) (Revenue $)

CORE OPERATIONAL SERVICES - MSEA WILL PROMOTE AN ENVIRONMENT TO SERVE AND SUPPORT MEMBERSHIP IN AN EFFICIENT AND EFFECTIVE MANNER BY HIRING, TRAINING, EDUCATING AND RETAINING QUALIFIED STAFF AND LEADERSHIP, IMPLEMENTING POLICY AND PROCEDURES, SAFEGUARDING ASSETS, ACCURATELY COLLECT AND PROCESS MEMBER CONTRIBUTIONS, COMPLYING WITH REGULATORY REQUIREMENTS IN A TIMELY MANNER AND ENCOURAGING TECHNOLOGICAL ADVANCEMENTS.

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

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

4e **Total program service expenses**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
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		No
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		
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	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
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		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
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	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	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	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
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	Yes	
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		No
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? *If "Yes," complete Schedule L,* Part I	25a		
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		
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		No
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		No
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? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b	Yes	
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
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		No
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	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
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		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
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		No
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	Yes	

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	126		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c Yes	

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

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**	110		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	Yes
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**	Yes
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**	No
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**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**	Yes
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	Yes
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**	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**	No
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**	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			**9b**	
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?			**12a**	
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.			**13a**	
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**	No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			**14b**	
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.			**15**	No
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**	No
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.			**17**	

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in 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. 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 in Schedule O.	**1a**	17		
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	14		
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**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6	Did the organization have members or stockholders?		**6**	Yes	
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**	Yes	
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**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
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 in Schedule O*		**9**		No

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 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 in Schedule O)

19 Describe in 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: SARAH WILKERSON 140 MAIN STREET ANNAPOLIS,MD 214012003 (410) 263-6600

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, or 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 dotted 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) PAUL LEMLE PRESIDENT	50.00 1.00	X		X				16,019	0	0
(2) ANZER NIKKI WOODWARD VICE PRESIDENT	50.00 1.00	X		X				8,153	0	0
(3) COLLEEN MORRIS TREASURER	5.00 2.00	X		X				20,000	0	0
(4) MICHELLE ALEXANDER NEA DIRECTOR	4.00	X						0	0	0
(5) RONNIE BEARD MEMBER-AT-LARGE	4.00	X						0	0	0
(6) JACOB BENNETT MEMBER-AT-LARGE (EFF. 08/01/2025)	4.00	X						0	0	0
(7) DONNA CHRISTY MEMBER-AT-LARGE (EFF. 08/01/2025)	4.00	X						0	0	0
(8) SONIA D'URBANO MEMBER-AT-LARGE	4.00	X						0	0	0
(9) MATTHEW GRESICK NEA DIRECTOR	4.00	X						0	0	0
(10) JAMES HENDERSON MEMBER-AT-LARGE	4.00	X						0	0	0
(11) RUSSELL LEONE MEMBER-AT-LARGE	4.00	X						0	0	0
(12) TANYA MARTIN NEA DIRECTOR	4.00	X						0	0	0
(13) TONY MARTINET MEMBER-AT-LARGE	4.00	X						0	0	0
(14) CINDY PORTER MEMBER-AT-LARGE (EFF. 08/01/2025)	4.00	X						0	0	0
(15) KIMBERLY SLOANE MEMBER-AT-LARGE (EFF. 10/17/2024)	4.00	X						0	0	0
(16) IVORY SMITH MEMBER-AT-LARGE	4.00	X						0	0	0
(17) DANILLYA WILSON MEMBER-AT-LARGE	4.00	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 dotted 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) GERALDINE DUVAL ASSISTANT EXECUTIVE DIRECTOR	50.00				X			182,365	0	75,471
(19) SEAN JOHNSON EXECUTIVE DIRECTOR	50.00				X			266,614	0	91,472
(20) KRISTY ANDERSON GENERAL COUNSEL	50.00				X			215,326	0	98,372
(21) ADAM MENDELSON ASSISTANT EXECUTIVE DIRECTOR	50.00				X			201,289	0	60,554
(22) PAULA VOELKER ASSISTANT EXECUTIVE DIRECTOR	50.00				X			195,695	0	85,406
(23) SARAH WILKERSON CFO	50.00				X			224,463	0	69,783
(24) JOSHUA ARDISON MANAGING DIRECTOR	50.00					X		187,935	0	65,410
(25) ELAINE CRAWFORD MANAGING DIRECTOR	50.00					X		169,822	0	85,894
(26) BERNADETTE MADDOX MANAGING DIRECTOR	50.00					X		191,378	0	73,761
(27) MARINUS VAN KUILENBURG UNISERV DIRECTOR	50.00					X		162,302	0	93,327
(28) SAMANTHA ZWERLING MANAGING DIRECTOR	50.00					X		169,224	0	85,084
(29) CHERYL BOST FORMER PRESIDENT	0.00						X	26,788	0	0
(30) THERESA DUDLEY FORMER VICE PRESIDENT	0.00						X	33,030	0	0
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								2,270,403	0	884,534

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 7 2

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**	Yes	
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*	**4**	Yes	
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*	**5**	Yes	

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	(B) Description of services	(C) Compensation
ED EARLY PRINTING COMPANY 908 WINDSOR RD BALTIMORE, MD 21208	PRINTING	308,923
WAVELENGTH STRATEGY LLC 712 H ST NE UNIT 526 WASHINGTON, DC 20002	MARKETING AND ADVERTISING	250,000
DELIVER STRATEGIES PO BOX 100970 ARLINGTON, VA 22210	ELECTION ACTIVITIES	132,466
CONVERGENCE TARGETED COMMUNICATIONS LLC 1250 CONNECTICUT AVE NW 700 WASHINGTON, DC 20036	PRINTING	122,929
CPR MULTIMEDIA SOLUTIONS 7812 CAESSNA AVE GAITHERSBURG, MD 20879	EQUIPMENT RENTAL	116,757

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 8

Part VIII Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and OtherAmt Similar Amounts				
1a Federated campaigns . .	1a			
b Membership dues . .	1b			
c Fundraising events . .	1c			
d Related organizations	1d			
e Government grants (contributions)	1e			
f All other contributions, gifts, grants, and similar amounts not included above	1f	2,683,694		
g Noncash contributions included in lines 1a - 1f:$	1g			
h **Total.** Add lines 1a-1f		2,683,694		
Program Service Revenue	Business Code			
2a DUES	900099	24,028,904	24,028,904	
b CONVENTION INCOME	900099	8,975	8,975	
c				
d				
e				
f All other program service revenue.				
g **Total.** Add lines 2a–2f.	24,037,879			
3 Investment income (including dividends, interest, and other similar amounts)		1,482,023		1,482,023
4 Income from investment of tax-exempt bond proceeds				
5 Royalties				
	(i) Real	(ii) Personal		
6a Gross rents 6a	3,600			
b Less: rental expenses 6b	0			
c Rental income or (loss) 6c	3,600			
d Net rental income or (loss)		3,600		3,600
	(i) Securities	(ii) Other		
7a Gross amount from sales of assets other than inventory 7a				
b Less: cost or other basis and sales expenses 7b				
c Gain or (loss) 7c				
d Net gain or (loss)				
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . 8a				
b Less: direct expenses 8b				
c Net income or (loss) from fundraising events . .				
9a Gross income from gaming activities. See Part IV, line 19 . . . 9a				
b Less: direct expenses 9b				
c Net income or (loss) from gaming activities . .				
10a 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 . .				
Other Revenue	Business Code			
11a MEMBER BENEFITS REVENUE	900099	50,697	50,697	
b				
c OtherRevenueMiscAmt				
d All other revenue		55,053	55,053	
e **Total.** Add lines 11a–11d		105,750		
12 **Total revenue.** See instructions		28,312,946	24,092,932	50,697	1,485,623

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	1,465,713			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,188,960			
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	11,310,624			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,883,223			
9 Other employee benefits	2,317,257			
10 Payroll taxes	974,181			
11 Fees for services (non-employees):				
a Management				
b Legal	72,668			
c Accounting	62,000			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	15,000			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,651,683			
12 Advertising and promotion	414,586			
13 Office expenses	571,630			
14 Information technology	472,425			
15 Royalties				
16 Occupancy	485,758			
17 Travel	1,181,833			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	105,231			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	507,391			
23 Insurance	53,966			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a HOSPITALITY AND TRIBUTE	84,836			
b SUPPLIES AND SERVICES	80,018			
c BANK AND MISC FEES	57,743			
d AUTO ALLOWANCE AND MAIN	36,104			
e All other expenses	145,298			
25 **Total functional expenses.** Add lines 1 through 24e	26,138,128			
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 Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		1	
	2	Savings and temporary cash investments	5,246,477	2	7,178,077
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	905,487	4	395,309
	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	2,319,246	7	2,098,262
	8	Inventories for sale or use	38,813	8	0
	9	Prepaid expenses and deferred charges	413,294	9	488,083
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 11,407,749			
	b	Less: accumulated depreciation — 10b: 4,211,177	7,620,710	10c	7,196,572
	11	Investments—publicly traded securities	31,675,998	11	33,646,621
	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	7,730,555	15	8,253,402
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	55,950,580	16	59,256,326
Liabilities	17	Accounts payable and accrued expenses	1,282,312	17	2,864,918
	18	Grants payable		18	
	19	Deferred revenue	90,409	19	70,306
	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	4,715,381	25	2,539,977
	26	**Total liabilities.** Add lines 17 through 25	6,088,102	26	5,475,201
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	47,935,450	27	53,201,588
	28	Net assets with donor restrictions	1,927,028	28	579,537
		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	49,862,478	32	53,781,125
	33	Total liabilities and net assets/fund balances	55,950,580	33	59,256,326

Part XI Reconcilliation 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	28,312,946
2	Total expenses (must equal Part IX, column (A), line 25)	2	26,138,128
3	Revenue less expenses. Subtract line 2 from line 1	3	2,174,818
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	49,862,478
5	Net unrealized gains (losses) on investments	5	842,833
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 in Schedule O)	9	900,996
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	53,781,125

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?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		No
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 in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

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Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Schedule B
(Form 990)
(Rev. January 2025)
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
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (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 other 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 or 990-EZ), 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, 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, 990-EZ, or 990-PF), 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

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
RESTRICTED		$ RESTRICTED	☐ 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.)
(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.)
(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
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

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

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

Name of organization
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

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 information once. See instructions.) $ _____

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

(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

(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

(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

Additional Data

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Software Version:

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶**Complete if the organization is described below.** ▶**Attach to Form 990 or Form 990-EZ.**
▶**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	**Employer identification number**
MARYLAND STATE EDUCATION ASSOCIATION	52-0607919

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1					
2					
3					
4					
5					
6					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	Yes	
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		No
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		No

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation	

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D
(Form 990)

(Rev. January 2025)
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
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ 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 (e.g., recreation or education)
☐ Preservation of an 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 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 in (a)	2c	
d	Number of conservation easements included in (c) 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 2(d) 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 ▶ $ _____

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 are a significant use of its collection items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange programs
- **e** ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?. . . ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c	Beginning balance	**1c**
d	Additions during the year	**1d**
e	Distributions during the year	**1e**
f	Ending balance	**1f**

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	3,994,788	3,549,780	3,394,511	3,909,894	3,520,823
b	Contributions . . .					
c	Net investment earnings, gains, and losses	323,433	445,008	155,269	-512,383	392,293
d	Grants or scholarships . . .					
e	Other expenditures for facilities and programs . . .					
f	Administrative expenses				3,000	3,222
g	End of year balance	4,318,221	3,994,788	3,549,780	3,394,511	3,909,894

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

- **a** Board designated or quasi-endowment ▶ 100.000 %
- **b** Permanent endowment ▶ .....
- **c** Term endowment ▶ .....

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

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

	Yes	No
(i) Unrelated organizations . . . . . **3a(i)**		No
(ii) Related organizations . . . . . **3a(ii)**		No

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

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		516,300		516,300
b Buildings		9,821,145	3,786,463	6,034,682
c Leasehold improvements				
d Equipment		51,673	48,489	3,184
e Other		1,018,631	376,225	642,406
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				7,196,572

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. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

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. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

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)PREPAID PENSION COST	7,537,531
(2)DEFERRED COMPENSATION PLAN INVESTMENTS	29,609
(3)OPERATING LEASE RIGHT-OF-USE ASSET	560,136
(4)FINANCE LEASE RIGHT-OF-USE ASSET	126,126
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	8,253,402

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	
DEFERRED COMPENSATION PLAN	29,609
ACCRUED POSTRETIREMENT COST	1,447,428
REFUNDABLE ADVANCES	340,765
OPERATING LEASE LIABILITY	590,553
FINANCE LEASE LIABILITY	131,622
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	2,539,977

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☑

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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	
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	

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	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part lV, 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.

Return Reference	Explanation
PART V, LINE 4:	ESTABLISHED IN 1974 FOR THE PURPOSE OF PROVIDING FINANCIAL ASSISTANCE THROUGH LOANS AND/OR GRANTS TO THE ASSOCIATION, LOCAL AFFILIATES AND MEMBERS, AS PROVIDED FOR UNDER THE "TRUST GUIDELINES," AS ADOPTED BY THE MSEA REPRESENTATIVE ASSEMBLY IN 1974 AND AMENDED IN 2004. IN 1984, THE TRUSTEES LIFTED THE LIMIT OF $350,000 AND SET A GOAL OF AT LEAST $1,000,000 FOR THE CRISIS TRUST ACTIVITIES' NET ASSETS. THE TRUST IS TO BE INCREASED EACH YEAR BY ITS INVESTMENT INCOME, LESS OPERATING EXPENSES.
PART X, LINE 2:	MSEA IS GENERALLY EXEMPT FROM FEDERAL INCOME TAXES UNDER THE PROVISIONS OF SECTION 501(C)(5) OF THE INTERNAL REVENUE CODE (IRC). UNDER CURRENT INTERNAL REVENUE SERVICE (IRS) REGULATIONS, MEMBER BENEFIT REVENUE, WHICH IS DERIVED FROM DISCOUNT PROGRAMS OFFERED TO MEMBERS, AND ADVERTISING REVENUE ARE SUBJECT TO UNRELATED BUSINESS INCOME TAX. FOR THE YEARS ENDED AUGUST 31, 2025 AND 2024, MSEA HAD $12,298 AND $12,066, RESPECTIVELY, OF TAX EXPENSE ON UNRELATED BUSINESS INCOME. THE ASSOCIATION'S MANAGEMENT EVALUATED ITS TAX POSITIONS AND CONCLUDED THERE WERE NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE ADJUSTMENT TO THE CONSOLIDATED FINANCIAL STATEMENTS. THE ASSOCIATION HAD NO SUCH POSITIONS RECORDED IN THE CONSOLIDATED FINANCIAL STATEMENTS AT AUGUST 31, 2025.

Additional Data

Return to Form

Software ID:

Software Version:

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

(Rev. January 2025)

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
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

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.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ALLEGANY COUNTY EDUCATION ASSOCIATION 13145 WARRIOR DR CUMBERLAND,MD 21502	23-7442507	501(C)(5)	22,879	0			EARLY CAREER EDUCATOR GRANTS, INNOVATIVE MEMBERSHIP GRANT, LOCAL BOARD RETREAT GRANTS, MEMBERSHIP GRANT, OTHER GRANTS, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPARKS TRAINING GRANTS
(2) ASSOCIATION OF PUBLIC SCHOOL ADMINISTRATORS AND SUPERVISORS OF ALLEGANY COU 800 WOODLAND DRIVE CUMBERLAND,MD 21502	85-1345004	501(C)(5)	6,000	0			REGULATORY COMPLIANCE
(3) CALVERT ASSOCIATION OF EDUCATIONAL SUPPORT STAFF 865 MAIN STREET PRINCE FREDERICK,MD 20678	52-2058647	501(C)(5)	29,144	0			FIELD SERVICE GRANT, INNOVATIVE MEMBERSHIP GRANT, MEMBERSHIP GRANT, OTHER GRANTS, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPARKS TRAINING GRANTS
(4) CALVERT EDUCATION ASSOCIATION 865 MAIN STREET PRINCE FREDERICK,MD 20678	52-1055500	501(C)(5)	25,485	0			FIELD SERVICE GRANT, INNOVATIVE MEMBERSHIP GRANT, LOCAL BOARD RETREAT GRANTS, MEMBERSHIP GRANT, PROFESSIONAL, DEVELOPMENT & TRAINING GRANT, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT
(5) CAROLINE COUNTY EDUCATORS ASSOCIATION 8221 TEAL DRIVE EASTON,MD 21601	27-1270094	501(C)(5)	11,000	0			HUMAN & CIVIL RIGHTS GRANTS, PROFESSIONAL, DEVELOPMENT & TRAINING GRANT, REGULATORY COMPLIANCE GRANT
(6) CARROLL ASSOCIATION OF SCHOOL EMPLOYEES 60 AILERON COURT SUITE 6 WESTMINSTER,MD 21157	52-1697043	501(C)(5)	13,253	0			FIELD SERVICE GRANT, LOCAL BOARD RETREAT GRANTS, MEMBERSHIP GRANT, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(7) CARROLL COUNTY EDUCATION ASSOCIATION 60 AILERON COURT SUITE 6 WESTMINSTER,MD 21157	51-0159565	501(C)(5)	28,246	0			EARLY CAREER EDUCATOR GRANTS, FIELD SERVICE GRANT, INNOVATIVE MEMBERSHIP GRANT, MEMBERSHIP GRANT,

							OTHER GRANTS, PUBLIC ADVOCACY GRANT, RACIAL AND SOCIAL JUSTICE PROGRAM GRANTS, REGULATORY COMPLIANCE GRANT, SPARKS TRAINING GRANTS, SPECIAL REQUEST GRANT
(8) CECIL COUNTY CLASSROOM TEACHERS ASSOCIATION 3135 BIGGS HWY SUITE 3 NORTH EAST,MD 21901	52-0941366	501(C)(5)	7,270	0			MEMBERSHIP GRANT, REGULATORY COMPLIANCE GRANT
(9) CECIL EDUCATION SUPPORT PERSONNEL ASSOCIATION 3135 BIGGS HWY SUITE 3 NORTH EAST,MD 21901	52-2290415	501(C)(5)	7,000	0			MEMBERSHIP GRANT, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(10) DORCHESTER ADMINISTRATORS & SUPERVISORS ASSOCIATION 5512 WHITEHALL ROAD CAMBRIDGE,MD 21613	83-1359278	501(C)(5)	6,000	0			REGULATORY COMPLIANCE
(11) DORCHESTER EDUCATORS 5A CEDAR ST CAMBRIDGE,MD 21613	52-1050192	501(C)(5)	17,146	0			MEMBERSHIP GRANT, RACIAL AND SOCIAL JUSTICE PROGRAM GRANTS, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(12) EDUCATION ASSOCIATION OF CHARLES COUNTY 105 CENTENNIAL ST SUITE H LA PLATA,MD 206466944	52-1048940	501(C)(5)	29,222	0			FIELD SERVICE GRANT, MEMBERSHIP GRANT, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(13) EDUCATION ASSOCIATION OF ST MARY'S COUNTY 41680 MISS BESSIE DR SUITE 201 LEONARDTOWN,MD 20650	52-1052839	501(C)(5)	32,305	0			INNOVATIVE MEMBERSHIP GRANT, LOCAL BOARD RETREAT GRANTS, MEMBERSHIP GRANT, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(14) EDUCATION SUPPORT PROFESSIONALS OF BALTIMORE COUNTY 1220 E JOPPA RD BLDG C SUITE 514 TOWSON,MD 21286	46-4485717	501(C)(5)	14,053	0			LOCAL BOARD RETREAT GRANTS, MEMBERSHIP GRANT, PROFESSIONAL, DEVELOPMENT & TRAINING GRANT, PUBLIC ADVOCACY GRANT, RACIAL AND SOCIAL JUSTICE PROGRAM GRANTS, REGULATORY COMPLIANCE GRANT
(15) FREDERICK ASSOCIATION OF SCHOOL SUPPORT EMPLOYEES 1 WORMANS MILL COURT SUITE 15 FREDERICK,MD 21701	52-1594576	501(C)(5)	20,337	0			FIELD SERVICE GRANT, HUMAN & CIVIL RIGHTS GRANTS, MEMBERSHIP GRANT, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(16) FREDERICK COUNTY TEACHERS ASSOCIATION 1 WORMANS MILL COURT SUITE 15 FREDERICK,MD 21701	52-1014274	501(C)(5)	37,050	0			FIELD SERVICE GRANT, MEMBERSHIP GRANT, PROFESSIONAL, DEVELOPMENT & TRAINING GRANT, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(17) GARRETT ADMINISTRATORS AND SUPERVISORS ASSOCIATION 317 VALLEY VIEW LANE FROSTBURG,MD 21532	85-1662662	501(C)(5)	6,000	0			REGULATORY COMPLIANCE

(18) GARRETT COUNTY EDUCATION ASSOCIATION 257 OAKLAND DRIVE OAKLAND,MD 21550	52-2021204	501(C)(5)	8,030	0			MEMBERSHIP GRANT, REGULATORY COMPLIANCE GRANT
(19) HARFORD COUNTY EDUCATION ASSOCIATION 2107 LAUREL BUSH RD 201 BEL AIR,MD 21015	27-1270679	501(C)(5)	72,979	0			EARLY CAREER EDUCATOR GRANTS, FIELD SERVICE GRANT, INNOVATIVE MEMBERSHIP GRANT, MEMBERSHIP GRANT, OTHER GRANTS, PROFESSIONAL, DEVELOPMENT & TRAINING GRANT, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(20) HOWARD COUNTY EDUCATION ASSOCIATION 5082 DORSEY HALL DRIVE STE 102 ELLICOTT CITY,MD 21042	52-0855686	501(C)(5)	74,338	0			FIELD SERVICE GRANT, MEMBERSHIP GRANT, PROFESSIONAL, DEVELOPMENT & TRAINING GRANT, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(21) MINORITY SCHOLARS PROGRAM 17910 POND ROAD ASHTON,MD 20861	85-3616323	501(C)(3)	57,300	0			OTHER GRANTS
(22) MONTGOMERY COUNTY EDUCATION ASSOCIATION 12 TAFT COURT ROCKVILLE,MD 20850	52-0659775	501(C)(5)	368,882	0			EARLY CAREER EDUCATOR GRANTS, FIELD SERVICE GRANT, INNOVATIVE MEMBERSHIP GRANT, MEMBERSHIP GRANT, OTHER GRANTS, PROFESSIONAL, DEVELOPMENT & TRAINING GRANT, REGULATORY COMPLIANCE GRANT
(23) PRINCE GEORGE'S COUNTY EDUCATORS' ASSOCIATION 8008 MARLBORO PIKE FORESTVILLE,MD 20747	52-0658540	501(C)(5)	139,960	0			FIELD SERVICE GRANT, MEMBERSHIP GRANT, OTHER GRANTS, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPARKS TRAINING GRANTS
(24) QUEEN ANNE'S COUNTY (QCEA) 211 PENNSYLVANIA AVE CENTERVILLE,MD 21617	52-1050091	501(C)(5)	9,282	0			LOCAL BOARD RETREAT GRANTS, OTHER GRANTS, REGULATORY COMPLIANCE GRANT
(25) SECRETARIES AND ASSISTANTS ASSOCIATION OF ANNE ARUNDEL COUNTY 2521 RIVA RD L3 ANNAPOLIS,MD 21401	52-1639180	501(C)(5)	6,000	0			REGULATORY COMPLIANCE GRANT
(26) SOMERSET EDUCATION ASSOCIATION 10068 ATLANTIC RD ATLANTIC,VA 23303	51-0176849	501(C)(5)	11,462	0			REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(27) ST MARY'S ASSOCIATION OF SUPERVISORS AND ADMINISTRATORS 40783 LAKE BRETON VIEW DR LEONARDTOWN,MD 20650	45-5172047	501(C)(5)	6,000	0			REGULATORY COMPLIANCE
(28) TALBOT COUNTY EDUCATION ASSOCIATION 8221 TEAL DR EASTON,MD 21601	52-1050121	501(C)(5)	6,240	0			OTHER GRANTS, REGULATORY COMPLIANCE GRANT
(29) TEACHERS ASSOCIATION OF ANNE ARUNDEL COUNTY 2521 RIVA RD L7	52-0733568	501(C)(5)	85,335	0			FIELD SERVICE GRANT, LOCAL BOARD RETREAT GRANTS, MEMBERSHIP GRANT,

ANNAPOLIS,MD 21401							OTHER GRANTS, REGULATORY COMPLIANCE GRANT
(30) TEACHERS ASSOCIATION OF BALTIMORE COUNTY 1220 E JOPPA RD BLDG C SUITE 514 TOWSON,MD 21286	52-0623933	501(C)(5)	169,027	0			FIELD SERVICE GRANT, MEMBERSHIP GRANT, OTHER GRANTS, PUBLIC ADVOCACY GRANT, REGULATORY COMPLIANCE GRANT, SPARKS TRAINING GRANTS
(31) WASHINGTON COUNTY EDUCATIONAL SUPPORT 18047 OAK RIDGE DRIVE HAGERSTOWN,MD 21740	51-0562118	501(C)(5)	10,153	0			FIELD SERVICE GRANT, MEMBERSHIP GRANT, SPECIAL REQUEST GRANT
(32) WASHINGTON COUNTY TEACHERS ASSOCIATION 18047 OAK RIDGE DRIVE HAGERSTOWN,MD 21740	52-6059401	501(C)(5)	21,215	0			BLACK LIVES MATTER GRANTS, FIELD SERVICE GRANT, INNOVATIVE MEMBERSHIP GRANT, MEMBERSHIP GRANT, PROFESSIONAL, DEVELOPMENT & TRAINING GRANT, RACIAL AND SOCIAL JUSTICE PROGRAM GRANTS, REGULATORY COMPLIANCE GRANT, SPECIAL REQUEST GRANT
(33) WICOMICO COUNTY EDUCATION ASSOCIATION 1302 OLD OCEAN CITY ROAD SALISBURY,MD 21804	52-1050640	501(C)(5)	18,790	0			INNOVATIVE MEMBERSHIP GRANT, MEMBERSHIP GRANT, OTHER GRANTS,REGULATORY COMPLIANCE GRANT
(34) WORCESTER COUNTY TEACHERS ASSOCIATION 7744 SHOCKLEY RD SNOW HILL,MD 21863	52-1050642	501(C)(5)	11,390	0			MEMBERSHIP GRANT, REGULATORY COMPLIANCE GRANT
(35) NEA MEMBER BENEFITS RELIEF FUND 900 CLOPPER ROAD GAITHERSBURG,MD 20878	83-1482016	501(C)(3)	15,000	0			HURRICANE HELENE DISASTER RELIEF
(36) THE GEORGE WASHINGTON UNIVERSITY 44983 KNOLL SQUARE SUITE 200 ASHBURN,VA 20147	53-0196584	501(C)(3)	6,759	0			DONATION - PROCESSING OF ARCHIVES
(37) MARYLAND DEMOCRATIC PARTY ADMINISTRATIVE ACCOUNT 275 WEST STREET SUITE 70 ANNAPOLIS,MD 21401	52-0908106	527	10,000	0			TRUSTEE RENEWAL

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

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 34

Part III **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 noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

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

Return Reference	Explanation
PART I, LINE 2:	THE APPLICATION REQUIRES THE GRANT RECIPIENT TO STATE THE PURPOSE OF THE GRANT, HOW THE GRANT ALIGNS WITH THE AFFILIATE'S PLAN AND MSEA'S STRATEGIC OBJECTIVES AND TO EXPLAIN HOW THEY WILL ASSESS AND EVALUATE THE SUCCESS OF THE PROGRAM OR ACTIVITY FOR WHICH THE GRANT IS USED. THE GRANT RECIPIENT ALSO HAS TO IDENTIFY THE CRITERIA AND PARAMETERS THAT WILL BE USED IN THE ASSESSMENT. THE RECIPIENT IS REQUIRED TO SUBMIT A COPY OF ITS EVALUATION AND ASSESSMENT WITHIN 60 DAYS OF COMPLETING THE PROGRAM OR ACTIVITY.

Additional Data

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Schedule J (Form 990)

(Rev. January 2025)

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
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)		
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		
b	Any related organization?	**5b**		
	If "Yes," on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		
b	Any related organization?	**6b**		
	If "Yes," on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported on Form 990, Part VII, paid or accured 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	**8**		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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

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

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

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1 SEAN JOHNSON EXECUTIVE DIRECTOR	(i)	266,614	0	0	78,106	13,366	358,086	0
	(ii)	0	0	0	0	0	0	0
2 KRISTY ANDERSON GENERAL COUNSEL	(i)	215,326	0	0	64,043	34,329	313,698	0
	(ii)	0	0	0	0	0	0	0
3 SARAH WILKERSON CFO	(i)	224,463	0	0	66,548	3,235	294,246	0
	(ii)	0	0	0	0	0	0	0
4 PAULA VOELKER ASSISTANT EXECUTIVE DIRECTOR	(i)	195,695	0	0	58,660	26,746	281,101	0
	(ii)	0	0	0	0	0	0	0
5 BERNADETTE MADDOX MANAGING DIRECTOR	(i)	191,378	0	0	57,476	16,285	265,139	0
	(ii)	0	0	0	0	0	0	0
6 ADAM MENDELSON ASSISTANT EXECUTIVE DIRECTOR	(i)	201,289	0	0	60,194	360	261,843	0
	(ii)	0	0	0	0	0	0	0
7 GERALDINE DUVAL ASSISTANT EXECUTIVE DIRECTOR	(i)	182,365	0	0	55,004	20,467	257,836	0
	(ii)	0	0	0	0	0	0	0
8 ELAINE CRAWFORD MANAGING DIRECTOR	(i)	169,822	0	0	51,565	34,329	255,716	0
	(ii)	0	0	0	0	0	0	0
9 MARINUS VAN KUILENBURG UNISERV DIRECTOR	(i)	162,302	0	0	49,503	43,824	255,629	0
	(ii)	0	0	0	0	0	0	0
10 SAMANTHA ZWERLING MANAGING DIRECTOR	(i)	169,224	0	0	51,401	33,683	254,308	0
	(ii)	0	0	0	0	0	0	0
11 JOSHUA ARDISON MANAGING DIRECTOR	(i)	187,935	0	0	51,532	13,878	253,345	0
	(ii)	0	0	0	0	0	0	0
12 THERESA DUDLEY FORMER VICE PRESIDENT	(i)	33,030	0	0	0	0	33,030	0
	(ii)	0	0	0	0	0	0	0
13 CHERYL BOST FORMER PRESIDENT	(i)	26,788	0	0	0	0	26,788	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 3	PER THE MSEA BYLAWS, APPOINTMENT OF THE EXECUTIVE DIRECTOR BY THE BOARD OF DIRECTORS SHALL BE FOR TERMS NOT TO EXCEED FOUR (4) YEARS EACH. COMPENSATION OF THE EXECUTIVE DIRECTOR SHALL BE DETERMINED BY THE BOARD OF DIRECTORS BASED ON A RECOMMENDATION OF THE PRESIDENT. IN THE PROCESS OF DETERMINING COMPENSATION OF THE EXECUTIVE DIRECTOR, THE ASSOCIATION'S GROWTH, FINANCIAL POSITION, BUDGET AND STAFF CONTRACTS ARE CONSIDERED.
FORM 990, PAGE 7, PART VII, LINE 5:	PAUL LEMLE - PRESIDENT ($173,617) AND ANZER "NIKKI" WOODWARD - VICE PRESIDENT ($209,679) WERE PAID BY HOWARD COUNTY AND MONTGOMERY COUNTY'S SCHOOL SYSTEMS, RESPECTIVELY, THE SCHOOL SYSTEMS WHERE THEY ARE BOTH EMPLOYED AS TEACHERS. THE FILING ORGANIZATION IS BILLED BY THE HOWARD COUNTY AND MONTGOMERY COUNTY SCHOOL SYSTEMS FOR THE TIME SPENT ON THE ASSOCIATION'S BUSINESS. THE AMOUNTS REPORTED ARE BASED ON THE RESPECTIVE SYSTEM'S FISCAL YEAR. CHERYL BOST - PRESIDENT THROUGH 7/31/2024 ($12,938) AND THERESA DUDLEY - VICE PRESIDENT THROUGH 7/31/2024 ($60) WERE PAID BY BALTIMORE COUNTY AND PRINCE GEORGE'S COUNTY SCHOOL SYSTEMS, RESPECTIVELY, THE SCHOOL SYSTEMS WHERE THEY ARE BOTH EMPLOYED AS TEACHERS. THE FILING ORGANIZATION IS BILLED BY THE BALTIMORE COUNTY AND PRINCE GEORGE'S COUNTY SCHOOL SYSTEMS FOR THE TIME SPENT ON THE ASSOCIATION'S BUSINESS. THE AMOUNTS REPORTED ARE BASED ON THE RESPECTIVE SYSTEM'S FISCAL YEAR.

Additional Data

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Schedule L
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
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
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 **(a)** Name of disqualified person	**(b)** Relationship between disqualified person and organization	**(c)** Description of transaction	**(d)** Corrected? Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958.

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . $ . . $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	**(b)** Relationship with organization	**(c)** Purpose of loan	**(d)** Loan to or from the organization? To	From	**(e)** Original principal amount	**(f)** Balance due	**(g)** In default? Yes	No	**(h)** Approved by board or committee? Yes	No	**(i)** Written agreement? Yes	No
Total . . . . . **$**												

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of assistance	**(d)** Type of assistance	**(e)** Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) NATHAN CURTIS	FAMILY MEMBER OF PAULA VOELKER, A KEY EMPLOYEE OF MSEA	175,340	TAXABLE COMPENSATION PAID DURING THE YEAR OF $144,728, PLUS DEFERRED COMPENSATION OF $29,049 AND NONTAXABLE FRINGE BENEFITS OF $1,563.		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference	Explanation

Additional Data

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Software ID:

Software Version:

SCHEDULE O
(Form 990)
(Rev. January 2025)
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 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
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	OUR MEMBERS ARE TEACHERS, EDUCATION SUPPORT PROFESSIONALS, ADMINISTRATORS, CERTIFIED SPECIALISTS,HIGHER EDUCATION FACULTY, STUDENTS AND RETIRED MEMBERS WHOSE MISSION IS TO CREATE GREAT PUBLIC SCHOOLS FOR EVERY CHILD IN MARYLAND.
FORM 990, PART VI, SECTION A, LINE 7A	MSEA OFFICERS AND THE BOARD OF DIRECTORS ARE ELECTED BY THE MEMBERSHIP, THE PRESIDENT, VICE PRESENT AND TREASURER ARE ELECTED FOR THREE-YEAR TERMS. THE OFFICERS ARE LIMITED TO NO MORE THAN TWO TERMS IN THE OFFICE TO WHICH THEY WERE ELECTED. THERE ARE EIGHT MEMBER-AT-LARGE DIRECTORS, FOUR ARE ELECTED EACH YEAR FOR THREE-YEAR TERMS. AFTER TWO FULL TERMS BOARD MEMBERS SHALL NOT BE ELIGIBLE AGAIN UNTIL A PERIOD EQUIVALENT TO ONE TERM HAS PASSED. THE BOARD ALSO INCLUDES FOUR STATE DIRECTORS OF THE NATIONAL EDUCATION ASSOCIATION (NEA), THEIR TERMS SHALL BE IN COMPLIANCE WITH GUIDANCE ESTABLISHED BY THE NEA.
FORM 990, PART VI, SECTION A, LINE 7B	THE MSEA REPRESENTATIVE ASSEMBLY WHICH INCLUDES MEMBERS FROM EVERY LOCAL AFFILIATE IN PROPORTION TO MEMBERSHIP IS MSEA'S PRIMARY POLICY-MAKING BODY. THE REPRESENTATIVE ASSEMBLY MEETS ANNUALLY TO APPROVE MSEA'S RESOLUTIONS, NOMINATIONS AND ELECTIONS GUIDELINES, AND ANNUAL BUSINESS ITEMS. THE BODY ALSO HAS THE POWER TO AMEND MSEA BYLAWS. THE MSEA REPRESENTATIVE ASSEMBLY ALSO MEETS BI-ANNUALLY TO APPROVE MSEA'S TWO YEAR BUDGET AND TO CONSIDER ENDORSEMENTS FOR STATEWIDE CANDIDATES AND/OR BALLOT MEASURES.
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS PREPARED BY THE INDEPENDENT ACCOUNTING FIRM (TAX ACCOUNTANTS) ENGAGED BY THE ASSOCIATION. THE PREPARATION IS BASED ON INFORMATION PROVIDED BY THE ASSOCIATION'S FINANCIAL STAFF. THE INFORMATION IS OBTAINED FROM THE ASSOCIATION'S DOCUMENTS, RECORDS AND AUDITED FINANCIAL STATEMENTS. THE COMPLETED FORM 990 IS REVIEWED BY BOTH THE MSEA STAFF ACCOUNTANT AND CHIEF FINANCIAL OFFICER. THE FORM 990 WILL BE PROVIDED TO THE MSEA BOARD OF DIRECTORS PRIOR TO THE FILING OF THE FORM WITH THE IRS.
FORM 990, PART VI, SECTION B, LINE 12C	EMPLOYEES: A. THE MSEA CHIEF FINANCIAL OFFICER SHALL SERVE AS THE CONFLICT OF INTEREST OFFICER (CI OFFICER) AND SHALL IN THAT CAPACITY BE RESPONSIBLE FOR THE IMPLEMENTATION OF THE CI POLICY. THE CI OFFICER SHALL MONITOR THE IMPLEMENTATION OF THE CI POLICY AND RECOMMEND TO THE MSEA EXECUTIVE DIRECTOR MODIFICATIONS IN THE POLICY. THE MSEA BOARD OF DIRECTORS SHALL MAKE SUCH MODIFICATIONS IN THE POLICY AS IT MAY FROM TIME TO TIME DEEM APPROPRIATE. B.(1)IF AN MSEA EMPLOYEE BELIEVES THAT HE/SHE MAY BE ENGAGED OR ABOUT TO BECOME ENGAGED IN AN ACTIVITY THAT IS PROHIBITED BY THE CI POLICY HE/SHE SHALL CONSULT WITH THE CI OFFICER, THE MSEA EMPLOYEE AND THE CI OFFICER SHALL ATTEMPT TO DEAL WITH THE MATTER INFORMALLY. IF THEY ARE UNABLE TO DO SO THE CI OFFICER SHALL SUBMIT TO THE MSEA EMPLOYEE A WRITTEN OPINION INDICATING WHETHER THE ACTIVITY IN QUESTION IS PROHIBITED BY THE CI POLICY AND IF SO WHAT SHOULD BE DONE TO CORRECT THE SITUATION. (2) IF THE MSEA EMPLOYEE DISAGREES IN WHOLE OR IN PART WITH THE CONCLUSIONS OF THE CI OFFICER HE OR SHE MAY APPEAL TO THE MSEA EXECUTIVE DIRECTOR BY FILING A WRITTEN NOTICE OF APPEAL WITH THE EXECUTIVE DIRECTOR WITHIN THIRTY (30) CALENDAR DAYS AFTER RECEIVING THE OPINION OF THE CI OFFICER. THE EXECUTIVE DIRECTOR SHALL DECIDE THE APPEAL AS EXPEDITIOUSLY AS POSSIBLE AND THE DECISION OF THE EXECUTIVE DIRECTOR SHALL BE FINAL AND BINDING SUBJECT TO WHATEVER CONTRACTUAL RIGHTS THE MSEA EMPLOYEE MAY HAVE TO CHALLENGE THE MSEA EXECUTIVE DIRECTOR'S DECISION INCLUDING WITHOUT LIMITATION HIS/HER RIGHT TO CHALLENGE SAID DECISION THROUGH THE GRIEVANCE PROCEDURE IN A COLLECTIVE BARGAINING AGREEMENT WITH MSEA. IF THE MSEA EMPLOYEE DOES NOT FILE A TIMELY APPEAL HE/SHE SHALL COMPLY WITH THE OPINION OF THE CI OFFICER. IF THE MSEA EMPLOYEE IS A MEMBER OF A BARGAINING UNIT HE/SHE MAY, AT HIS/HER OPTION, HAVE A UNION REPRESENTATIVE PARTICIPATE IN THE CONSULTATION AND APPEAL. C. (1) IF AN MSEA MEMBER OR EMPLOYEE BELIEVES THAT AN MSEA EMPLOYEE IS ENGAGED OR IS ABOUT TO BECOME ENGAGED IN AN ACTIVITY THAT IS PROHIBITED BY THE CI POLICY, THE MEMBER OR EMPLOYEE MAY FILE A WRITTEN COMPLAINT WITH THE CI OFFICER. THE COMPLAINANT SHALL IDENTIFY HIM/HERSELF TO THE CI OFFICER, BUT THE CI OFFICER SHALL IF REQUESTED TO DO SO BY THE COMPLAINANT TREAT COMPLAINT AS CONFIDENTIAL AND NOT REVEAL THE COMPLAINANT'S NAME. (2) UPON RECEIVING A COMPLAINT THE CI OFFICER SHALL CONSULT WITH THE COMPLAINANT AND THE MSEA EMPLOYEE IN QUESTION. BASED ON THE INFORMATION RECEIVED FROM THE COMPLAINANT AND THE MSEA EMPLOYEE AND/OR OTHER RELEVANT INFORMATION, THE CI OFFICER SHALL DECIDE WHETHER THE MSEA EMPLOYEE IS ENGAGED OR IS ABOUT TO BECOME ENGAGED IN AN ACTIVITY THAT IS PROHIBITED BY THE CI POLICY, AND IF SO WHAT SHOULD BE DONE TO CORRECT THE SITUATION. THE CI OFFICER SHALL SUBMIT TO THE MSEA EMPLOYEE AND THE COMPLAINANT A WRITTEN OPINION SETTING FORTH HIS/HER CONCLUSIONS. (3) IF THE MSEA EMPLOYEE DISAGREES IN WHOLE OR IN PART WITH THE CONCLUSIONS OF THE CI OFFICER HE/SHE MAY APPEAL TO THE MSEA EXECUTIVE DIRECTOR BY FILING A WRITTEN NOTICE OF APPEAL WITH HIM/HER WITHIN THIRTY (30) CALENDAR DAYS AFTER RECEIVING THE OPINION OF THE CI OFFICER. THE MSEA EXECUTIVE DIRECTOR SHALL DECIDE THE APPEAL AS EXPEDITIOUSLY AS POSSIBLE AND THE DECISION OF THE EXECUTIVE DIRECTOR SHALL BE FINAL AND BINDING SUBJECT TO WHATEVER CONTRACTUAL RIGHTS THE MSEA EMPLOYEE MAY HAVE TO CHALLENGE THE MSEA EXECUTIVE DIRECTOR'S DECISION INCLUDING WITHOUT LIMITATION HIS/HER RIGHT TO CHALLENGE SAID DECISION THROUGH THE GRIEVANCE PROCEDURE IN A COLLECTIVE BARGAINING AGREEMENT WITH MSEA. IF THE MSEA EMPLOYEE FILES A TIMELY APPEAL HE/SHE NEED NOT COMPLY WITH THE OPINION OF THE CI OFFICER PENDING THE OUTCOME OF THE APPEAL. IF THE MSEA EMPLOYEE DOES NOT FILE A TIMELY APPEAL HE/SHE SHALL COMPLY WITH THE OPINION OF THE CI OFFICER. IF THE MSEA EMPLOYEE IS A MEMBER OF A BARGAINING UNIT HE/SHE MAY AT HIS/HER OPTION HAVE A UNION REPRESENTATIVE PARTICIPATE IN THE CONSULTATION AND APPEAL. D.IN IMPLEMENTING THE CI POLICY THE CI OFFICER AND THE MSEA EXECUTIVE DIRECTOR SHALL CONSIDER ALL RELEVANT FACTORS INCLUDING THE SPECIFIC MSEA RESPONSIBILITIES OF THE MSEA EMPLOYEE AND THE NATURE OF THE ALLEGEDLY, PROHIBITED ACTIVITY AND SHALL INTERPRET AND APPLY THE CI POLICY IN A MANNER THAT FURTHERS ITS INTENDED PURPOSE. OFFICERS: A.THE MSEA VICE PRESIDENT SHALL SERVE AS THE CONFLICT OF INTEREST OFFICER (CI OFFICER) AND SHALL IN THAT CAPACITY BE RESPONSIBLE FOR THE IMPLEMENTATION OF THE CI POLICY. THE CI OFFICER SHALL MONITOR THE IMPLEMENTATION OF THE CI POLICY AND

Return Reference	Explanation
	RECOMMEND TO THE MSEA BOARD OF DIRECTORS MODIFICATIONS IN THE POLICY. THE MSEA BOARD OF DIRECTORS SHALL MAKE SUCH MODIFICATIONS IN THE POLICY AS IT MAY FROM TIME TO TIME DEEM APPROPRIATE. B. (1) IF AN MSEA OFFICIAL BELIEVES THAT HE/SHE MAY BE ENGAGED OR ABOUT TO BECOME ENGAGED IN AN ACTIVITY THAT IS PROHIBITED BY THE CI POLICY HE/SHE SHALL CONSULT WITH THE CI OFFICER. THE MSEA OFFICIAL AND THE CI OFFICER SHALL ATTEMPT TO DEAL WITH THE MATTER INFORMALLY. IF THEY ARE UNABLE TO DO SO THE CI OFFICER SHALL SUBMIT TO THE MSEA OFFICIAL A WRITTEN OPINION INDICATING WHETHER THE ACTIVITY IN QUESTION IS PROHIBITED BY THE CI POLICY AND IF SO WHAT SHOULD BE DONE TO CORRECT THE SITUATION. (2) IF THE MSEA OFFICIAL DISAGREES IN WHOLE OR IN PART WITH THE CONCLUSIONS OF THE CI OFFICER HE OR SHE MAY APPEAL TO THE MSEA BOARD OF DIRECTORS BY FILING A WRITTEN NOTICE OF APPEAL WITH THE MSEA PRESIDENT WITHIN THIRTY (30) CALENDAR DAYS AFTER RECEIVING THE OPINION OF THE CI OFFICER. THE MSEA BOARD OF DIRECTORS SHALL DECIDE THE APPEAL AS EXPEDITIOUSLY AS POSSIBLE AND THE DECISION OF THE MSEA BOARD OF DIRECTORS SHALL BE FINAL AND BINDING. IF THE MSEA OFFICIAL FILES A TIMELY APPEAL HE OR SHE NEED NOT COMPLY WITH THE OPINION OF THE CI OFFICER PENDING THE OUTCOME OF THE APPEAL. IF THE MSEA OFFICIAL DOES NOT FILE A TIMELY APPEAL HE/SHE SHALL COMPLY WITH THE OPINION OF THE CI OFFICER. C. (1) IF AN MSEA MEMBER OR EMPLOYEE BELIEVES THAT AN MSEA OFFICIAL IS ENGAGED OR IS ABOUT TO BECOME ENGAGED IN AN ACTIVITY THAT IS PROHIBITED BY THE CI POLICY THE MEMBER OR EMPLOYEE MAY FILE A WRITTEN COMPLAINT WITH THE CI OFFICER. THE COMPLAINANT SHALL IDENTIFY HIM/HERSELF TO THE CI OFFICER BUT THE CI OFFICER SHALL IF REQUESTED TO DO SO BY THE COMPLAINANT TREAT THE COMPLAINT AS CONFIDENTIAL AND NOT REVEAL THE COMPLAINANT'S NAME. (2)UPON RECEIVING A COMPLAINT THE CI OFFICER SHALL CONSULT WITH THE COMPLAINANT AND THE MSEA OFFICIAL IN QUESTION. BASED ON THE INFORMATION RECEIVED FROM THE COMPLAINANT AND THE MSEA OFFICIAL AND/OR OTHER RELEVANT INFORMATION THE CI OFFICER SHALL DECIDE WHETHER THE MSEA OFFICIAL IS ENGAGED OR IS ABOUT TO BECOME ENGAGED IN AN ACTIVITY THAT IS PROHIBITED BY CI POLICY AND IF SO WHAT SHOULD BE DONE TO CORRECT THE SITUATION. THE CI OFFICER SHALL SUBMIT TO THE MSEA OFFICIAL AND THE COMPLAINANT A WRITTEN OPINION SETTING FORTH HIS/HER CONCLUSIONS. (3) IF THE MSEA OFFICIAL DISAGREES IN WHOLE OR IN PART WITH THE CONCLUSIONS OF THE CI OFFICER HE/SHE MAY APPEAL TO THE MSEA BOARD OF DIRECTORS BY FILING A WRITTEN NOTICE OF APPEAL WITH THE MSEA PRESIDENT WITHIN THIRTY (30) CALENDAR DAYS AFTER RECEIVING THE OPINION OF THE CI OFFICER. THE MSEA BOARD OF DIRECTORS SHALL DECIDE THE APPEAL AS EXPEDITIOUSLY AS POSSIBLE AND THE DECISION OF THE MSEA BOARD OF DIRECTORS SHALL BE FINAL AND BINDING. IF THE MSEA OFFICIAL FILES A TIMELY APPEAL HE/SHE NEED NOT COMPLY WITH THE OPINION OF THE CI OFFICER PENDING THE OUTCOME OF THE APPEAL. IF THE MSEA OFFICIAL DOES NOT FILE A TIMELY APPEAL HE OR SHE SHALL COMPLY WITH THE OPINION OF THE CI OFFICER. D. IN IMPLEMENTING THE CI POLICY THE CI OFFICER AND THE MSEA BOARD OF DIRECTORS SHALL CONSIDER ALL RELEVANT FACTORS INCLUDING THE SPECIFIC MSEA RESPONSIBILITIES OF THE MSEA OFFICIAL AND THE NATURE OF THE ALLEGEDLY PROHIBITED ACTIVITY AND SHALL INTERPRET AND APPLY THE CI POLICY IN A MANNER THAT FURTHERS ITS INTENDED PURPOSE.
FORM 990, PART VI, SECTION B, LINE 15	PER THE MSEA BYLAWS, APPOINTMENT OF THE EXECUTIVE DIRECTOR BY THE BOARD OF DIRECTORS SHALL BE FOR TERMS NOT TO EXCEED FOUR (4) YEARS EACH. COMPENSATION OF THE EXECUTIVE DIRECTOR SHALL BE DETERMINED BY THE BOARD OF DIRECTORS. PER MSEA POLICY, OFFICER COMPENSATION, WHICH IS FORMULA DRIVEN, IS REVIEWED EVERY THREE (3) YEARS BY THE BOARD OF DIRECTORS, PRIOR TO THE ELECTION OF OFFICERS. KEY EMPLOYEES - THE MSEA BOARD OF DIRECTORS APPROVES COMPENSATION OF KEY EMPLOYEES AS RECOMMENDED BY THE EXECUTIVE DIRECTOR. IN THE PROCESS OF DETERMINING COMPENSATION OF KEY EMPLOYEES, THE ASSOCIATION'S GROWTH, FINANCIAL POSITION, BUDGET AND STAFF CONTRACTS ARE CONSIDERED.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL INFORMATION AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART XI, LINE 9:	ASC 715 PENSION ADJUSTMENT 900,925. LOSS ON DISPOSAL OF PROPERTY AND EQUIPMENT 71.
FORM 990, PART XII, LINE 2C:	THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Additional Data

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SCHEDULE R (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
MARYLAND STATE EDUCATION ASSOCIATION

Employer identification number
52-0607919

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) MSEA FUND FOR CHILDREN AND PUBLIC EDUCATION 140 MAIN STREET ANNAPOLIS, MD 21401 52-1369000	RECEIVE AND DISTRIBUTE FUNDS	MD	527		MARYLAND STATE EDUCATION ASSOCIATION	Yes	

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

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

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

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

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

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

			Yes	No
1	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		No
b	Gift, grant, or capital contribution to related organization(s)	1b		No
c	Gift, grant, or capital contribution from related organization(s)	1c		No
d	Loans or loan guarantees to or for related organization(s)	1d		No
e	Loans or loan guarantees by related organization(s)	1e		No
f	Dividends from related organization(s)	1f		No
g	Sale of assets to related organization(s)	1g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o	Sharing of paid employees with related organization(s)	1o		No
p	Reimbursement paid to related organization(s) for expenses	1p		No
q	Reimbursement paid by related organization(s) for expenses	1q	Yes	
r	Other transfer of cash or property to related organization(s)	1r		No
s	Other transfer of cash or property from related organization(s)	1s		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

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