

Form **990-T**

### Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No. 1545-0047

# 2022

For calendar year 2022 or other tax year beginning 10/01/22 and ending 09/30/23

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection  
for 501(c)(3)  
Organizations Only

Department of the Treasury  
Internal Revenue Service

A  Check box if  
address changed

B Exempt under section  
 501(c) ( 3 )  
 408(e)  220(e)  
 408A  530(e)  
 529(a)  529A

Print  
or  
Type

Name of organization (  Check box if name changed and see instructions )

**Friends of the Virgin Islands  
National Park, Inc.**

Number, street, and room or suite no. If a P.O. box, see instructions.

**PO Box 811**

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

**St. John VI 00831**

D Employer identification number

**66-0463113**

E Group exemption number  
(see instructions)

F  Check box if  
an amended return.

G Check organization type  501(c) corporation  501(c) trust  401(a) trust  Other trust  State college/university

H Check if filing only to  Claim credit from Form 8941  Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation  **1**

J Enter the number of attached Schedules A (Form 990-T) **1**

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of **Tonia L Lovejoy** Telephone number **340-779-4940**

#### Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	0
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	0
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	1,000
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0

#### Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	0
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2022)

RECEIVED  
TAXPAYER SERVICE UNIT NO. 1  
AUG 15 2024  
VIRGIN ISLANDS BUREAU OF  
INTERNAL REVENUE ST. THOMAS VI

**Filing Instructions****Friends of the Virgin Islands  
National Park, Inc.****Exempt Organization Business Tax Return****Taxable Year Ended September 30, 2023****Date Due:** August 15, 2024**Remittance:** None is required. Your Form 990-T for the tax year ended 9/30/23 shows a total overpayment of \$4,162, which is to be refunded in its entirety.**Deliver To:** Government of the Virgin Islands  
Of the United States  
Bureau of the Internal Revenue  
6115 Estate Smith Bay – Suite 225  
St. Thomas, VI 00802**Signature:** The return should be signed and dated on Page 2 by an officer representing the organization.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)
1b Other credits (see instructions)
1c General business credit. Attach Form 3800 (see instructions)
1d Credit for prior year minimum tax (attach Form 8801 or 8827)
1e Total credits. Add lines 1a through 1d
2 Subtract line 1e from Part II, line 7
3 Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach statement)
4 Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under section 1294. Enter tax amount here
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)
6a Payments: A 2021 overpayment credited to 2022
6b 2022 estimated tax payments. Check if section 643(g) election applies
6c Tax deposited with Form 8868
6d Foreign organizations: Tax paid or withheld at source (see instructions)
6e Backup withholding (see instructions)
6f Credit for small employer health insurance premiums (attach Form 8941)
6g Other credits, adjustments, and payments: Form 2439 Form 4136 Other Total
7 Total payments. Add lines 6a through 6g
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.
3 Enter the amount of tax-exempt interest received or accrued during the tax year
4 Enter available pre-2018 NOL carryovers here \$ -18,081. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.
Business Activity Code Available post-2017 NOL carryover
453220 \$ 13,190
6a Did the organization change its method of accounting? (see instructions)
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here 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 taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer Date Title
MICHAEL MCDOWELL 8/8/24 Chairman
Preparer's name Date Check if PTIN
MICHAEL MCDOWELL 08/08/24 self-employed P00152511
Preparer Use Only Firm's name Firm's EIN
Stapleton, Johnson & McDowell, PA 59-2256943
Firm's address Phone no.
915 Meadowlawn Drive North Saint Petersburg, FL 33702 727-381-1699

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Go to www.irs.gov/Form990T for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization Friends of the Virgin Islands

B Employer identification number 66-0463113

C Unrelated business activity code (see instructions) 453220

D Sequence: 1 of 1

E Describe the unrelated trade or business Unrelated Business Activity

Table with 4 columns: Part I, Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts of sales, Less returns and allowances, Cost of goods sold, Gross profit, Capital gain net income, Net gain (loss), Capital loss deduction for trusts, Income (loss) from a partnership or an S corporation, Rent income, Unrelated debt-financed income, Interest, annuities, royalties, and rents from a controlled organization, Investment income of section 501(c)(7), (9), or (17) organizations, Exploited exempt activity income, Advertising income, Other income, Total. Combine lines 3 through 12.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 18 rows of deduction categories: 1 Compensation of officers, directors, and trustees (Part X); 2 Salaries and wages; 3 Repairs and maintenance; 4 Bad debts; 5 Interest (attach statement). See instructions; 6 Taxes and licenses; 7 Depreciation (attach Form 4562). See instructions; 8a Less depreciation claimed in Part III and elsewhere on return; 9 Depletion; 10 Contributions to deferred compensation plans; 11 Employee benefit programs; 12 Excess exempt expenses (Part VIII); 13 Excess readership costs (Part IX); 14 Other deductions (attach statement); 15 Total deductions. Add lines 1 through 14; 16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C); 17 Deduction for net operating loss. See instructions; 18 Unrelated business taxable income. Subtract line 17 from line 16.

For Paperwork Reduction Act Notice, see Instructions.

Schedule A (Form 990-T) 2022

**Part III Cost of Goods Sold**

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	<b>Total rents received or accrued by property.</b> Add lines 2a and 2b, columns A through D				
3	<b>Total rents received or accrued.</b> Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5	<b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

**Part V Unrelated Debt-Financed Income (see instructions)**

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	<b>Total deductions (add lines 3a and 3b, columns A through D)</b>				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	<b>Total gross income (add line 7, columns A through D).</b> Enter here and on Part I, line 7, column (A)				
9	Allocable deductions. Multiply line 3c by line 6				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11	<b>Total dividends-received deductions</b> included in line 10				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)**

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organization			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

Totals

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)**

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

Totals

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)**

1 Description of exploited activity:	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7



29094 Friends of the Virgin Islands

66-0463113

FYE: 9/30/2023

## Federal Statements

### Form 990-T, Part IV, Line 5 - Post 2017 NOL Carryover Amounts

<u>Activity Description</u>	<u>UBIT Num</u>	<u>Available Carryover</u>
Unrelated Business Activity	453220	\$ 13,190
Total		\$ <u>13,190</u>

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>									
13	A C-Office Mongoose Junction	5/30/17	7,000			7,000	5 HY 200DB	7,000	0
			<u>7,000</u>			<u>7,000</u>		<u>7,000</u>	<u>0</u>
<b>Other Depreciation:</b>									
2	Ford Ranger	8/01/14	14,000			14,000	7 MO 200DB	14,000	0
4	Display Cabinet	11/16/07	1,600			1,600	5 MO S/L	1,600	0
8	Storage Container	8/10/10	3,140			3,140	5 MO 200DB	3,140	0
9	9L Sieben Reef Bay Qtr	9/13/00	111,677			111,677	0 -- Land	0	0
10	Store 3 POS System	8/07/15	6,559			6,559	3 MO S/L	6,559	0
11	Store 3 Buildout	8/21/15	6,986			6,986	5 MO S/L	6,986	0
12	Starplus STS Phone System	6/14/16	3,890			3,890	5 MO S/L	3,890	0
	<b>Total Other Depreciation</b>		<u>147,852</u>			<u>147,852</u>		<u>36,175</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>147,852</u>			<u>147,852</u>		<u>36,175</u>	<u>0</u>
	<b>Grand Totals</b>		154,852			154,852		43,175	0
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>154,852</u>			<u>154,852</u>		<u>43,175</u>	<u>0</u>

## VI Asset Report

### Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	VI Prior	VI Current	Federal Current	Difference Fed - VI
<b>Prior MACRS:</b>								
13	A/C-Office Mongoose Junction	5/30/17	7,000	7,000	7,000	0	0	0
			<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Depreciation:</b>								
2	Ford Ranger	8/01/14	14,000	14,000	14,000	0	0	0
4	Display Cabinet	11/16/07	1,600	1,600	1,600	0	0	0
8	Storage Container	8/10/10	3,140	3,140	3,140	0	0	0
9	9L Sieben Reef Bay Qtr	9/13/00	111,677	111,677	0	0	0	0
10	Store 3 POS System	8/07/15	6,559	6,559	6,559	0	0	0
11	Store 3 Buildout	8/21/15	6,986	6,986	6,986	0	0	0
12	Starplus STS Phone System	6/14/16	3,890	3,890	3,890	0	0	0
	<b>Total Other Depreciation</b>		<u>147,852</u>	<u>147,852</u>	<u>36,175</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>147,852</u>	<u>147,852</u>	<u>36,175</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Grand Totals</b>		154,852	154,852	43,175	0	0	0
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		<u>154,852</u>	<u>154,852</u>	<u>43,175</u>	<u>0</u>	<u>0</u>	<u>0</u>

## AMT Asset Report

### Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	Ford Ranger	8/01/14	14,000		X	7,000	7 MQ200DB	14,000	0
13	A/C-Office Mongoose Junction	5/30/17	7,000			7,000	5 HY 200DB	7,000	0
			<u>21,000</u>			<u>14,000</u>		<u>21,000</u>	<u>0</u>
<b>Other Depreciation:</b>									
4	Display Cabinet	11/16/07	0			0	0 HY	0	0
8	Storage Container	8/10/10	0			0	0 HY	0	0
9	9L Sieben Reef Bay Qtr	9/13/00	0			0	0 HY	0	0
10	Store 3 POS System	8/07/15	0			0	0 HY	0	0
11	Store 3 Buildout	8/21/15	0			0	0 HY	0	0
12	Starplus STS Phone System	6/14/16	0			0	0 HY	0	0
	<b>Total Other Depreciation</b>		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	<b>Grand Totals</b>		21,000			14,000		21,000	0
	<b>Less: Dispositions and Transfers</b>		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>21,000</u>			<u>14,000</u>		<u>21,000</u>	<u>0</u>

# Depreciation Adjustment Report

## All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<b>MACRS Adjustments:</b>						
Page 1	1	13	A/C-Office Mongoose Junction	<u>0</u>	<u>0</u>	<u>0</u>
				<u>0</u>	<u>0</u>	<u>0</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b>Prior MACRS:</b>					
13	A/C-Office Mongoose Junction	5/30/17	7,000	0	0
			<u>7,000</u>	<u>0</u>	<u>0</u>
<b>Other Depreciation:</b>					
2	Ford Ranger	8/01/14	14,000	0	0
4	Display Cabinet	11/16/07	1,600	0	0
8	Storage Container	8/10/10	3,140	0	0
9	9L Sieben Reef Bay Qtr	9/13/00	111,677	0	0
10	Store 3 POS System	8/07/15	6,559	0	0
11	Store 3 Buildout	8/21/15	6,986	0	0
12	Starplus STS Phone System	6/14/16	3,890	0	0
	<b>Total Other Depreciation</b>		<u>147,852</u>	<u>0</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>147,852</u>	<u>0</u>	<u>0</u>
	<b>Grand Totals</b>		<u>154,852</u>	<u>0</u>	<u>0</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>VI</u>
<b><u>Prior MACRS:</u></b>				
13	A/C-Office Mongoose Junction	5/30/17	7,000	0
			<u>7,000</u>	<u>0</u>
<b><u>Other Depreciation:</u></b>				
2	Ford Ranger	8/01/14	14,000	0
4	Display Cabinet	11/16/07	1,600	0
8	Storage Container	8/10/10	3,140	0
9	9L Sieben Reef Bay Qtr	9/13/00	111,677	0
10	Store 3 POS System	8/07/15	6,559	0
11	Store 3 Buildout	8/21/15	6,986	0
12	Starplus STS Phone System	6/14/16	3,890	0
	<b>Total Other Depreciation</b>		<u>147,852</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>147,852</u>	<u>0</u>
	<b>Grand Totals</b>		<u>154,852</u>	<u>0</u>

Form <b>990</b>	<b>Event Income and Deduction Worksheet</b>	<b>2022</b>
Name <b>Friends of the Virgin Islands</b>		Taxpayer Identification Number <b>66-0463113</b>
Description <b>Auction</b>		

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

1. Gross receipts or sales	1.	_____
2. Advertising income	2.	_____
3. Circulation income	3.	_____
4. Other income	4.	_____
5. Returns and allowances	5.	_____
6. Contributions received	6.	<b>128,209</b>
7. <b>Total revenue.</b> Add lines 1 through 6	7.	<b>128,209</b>
8. Cost of Goods Sold	8.	_____
9. Employment Expense	9.	_____
10. Fees for services	10.	_____
11. Indirect Expense	11.	_____
12. Depreciation Expense	12.	_____
13. Exempt Activity Expense	13.	_____
14. Fundraising Expense	14.	<b>450</b>
15. <b>Total expenses.</b> Add lines 8 through 14	15.	<b>450</b>
16. <b>Net Income/Loss.</b> Line 7 minus Line 15	16.	<b>127,759</b>

**Expense Details - Cost of Goods Sold:**

Beginning inventory	_____
Purchases	_____
Labor	_____
Section 263A costs	_____
Other costs	_____
Ending inventory	_____
<b>Total Cost of Goods Sold</b>	_____

**Expense Details - Employment Expense:**

Compensation of officers	_____
Other salaries and wages	_____
Pension plan contributions	_____
Other employee benefits	_____
Payroll taxes	_____
<b>Total Employment Expense</b>	_____

**Expense Details - Fees for Services:**

Management	_____
Legal	_____
Accounting	_____
Lobbying	_____
Professional fundraising	_____
Investment management	_____
Other	_____
<b>Total Fees for Services</b>	_____

**Expense Details - Indirect Expense:**

Advertising and promotion	_____
Office	_____
Printing/publication/postage	_____
Info technology/Maintenance	_____
Royalties & License Fees	_____
Occupancy/Real Estate Taxes	_____
Travel & Repairs	_____
Travel/entertainment (officials)	_____
Conferences/meetings	_____
Interest	_____
Insurance	_____
<b>Total Indirect Expense</b>	_____

**Expense Details - Depreciation Expense:**

On investment property	_____
On non-investment property	_____
Amortization	_____
Depletion	_____
<b>Total Depreciation Expense</b>	_____

**Expense Details - Exempt Activity Expense:**

Repairs and Maintenance	_____
Bad debts	_____
Taxes/licenses	_____
Charitable contributions	_____
Dividend recd deductions	_____
Readership costs	_____
Other expenses	_____
<b>Total Exempt Activity Expense</b>	_____

**Expense Details - Fundraising Expense:**

Cash prizes	_____
Non-cash prizes	_____
Rent and facility costs	_____
Food & beverages (Part II only)	_____
Entertainment (Part II only)	_____
Other direct expenses	<b>450</b>
<b>Total Fundraising Expense</b>	<b>450</b>

**Information is indicated for use on Form 990-T, Schedule A:**

Schedule A, UBIT Activity Code	_____	Seq #	_____
<input type="checkbox"/>	Part V, Debt Financing		
<input type="checkbox"/>	Part VI, Controlled Org Income		
<input type="checkbox"/>	Part VII, Investments for C(7)(9)(17)		
<input type="checkbox"/>	Part VIII, Exploited Activities		
<input type="checkbox"/>	Part IX, Advertising Income		

**Allocation of Expense to Program Service Accomplishments:**

First	_____
Second	_____
Third	_____
All other	_____

Form <b>990</b>	<b>Event Income and Deduction Worksheet</b>	<b>2022</b>
Description <b>Gala</b>		

Name <b>Friends of the Virgin Islands</b>	Taxpayer Identification Number <b>66-0463113</b>
--	---

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

1. Gross receipts or sales	1.	_____
2. Advertising income	2.	_____
3. Circulation income	3.	_____
4. Other income	4.	_____
5. Returns and allowances	5.	_____
6. Contributions received	6.	<b>183,591</b>
7. <b>Total revenue.</b> Add lines 1 through 6	7.	<b>183,591</b>
8. Cost of Goods Sold	8.	_____
9. Employment Expense	9.	_____
10. Fees for services	10.	_____
11. Indirect Expense	11.	_____
12. Depreciation Expense	12.	_____
13. Exempt Activity Expense	13.	_____
14. Fundraising Expense	14.	<b>40,472</b>
15. <b>Total expenses.</b> Add lines 8 through 14	15.	<b>40,472</b>
16. <b>Net Income/Loss.</b> Line 7 minus Line 15	16.	<b>143,119</b>

**Expense Details - Indirect Expense:**

Advertising and promotion	_____
Office	_____
Printing/publication/postage	_____
Info technology/Maintenance	_____
Royalties & License Fees	_____
Occupancy/Real Estate Taxes	_____
Travel & Repairs	_____
Travel/entertainment (officials)	_____
Conferences/meetings	_____
Interest	_____
Insurance	_____
<b>Total Indirect Expense</b>	_____

**Expense Details - Depreciation Expense:**

On investment property	_____
On non-investment property	_____
Amortization	_____
Depletion	_____
<b>Total Depreciation Expense</b>	_____

**Expense Details - Cost of Goods Sold:**

Beginning inventory	_____
Purchases	_____
Labor	_____
Section 263A costs	_____
Other costs	_____
Ending inventory	_____
<b>Total Cost of Goods Sold</b>	_____

**Expense Details - Employment Expense:**

Compensation of officers	_____
Other salaries and wages	_____
Pension plan contributions	_____
Other employee benefits	_____
Payroll taxes	_____
<b>Total Employment Expense</b>	_____

**Expense Details - Fees for Services:**

Management	_____
Legal	_____
Accounting	_____
Lobbying	_____
Professional fundraising	_____
Investment management	_____
Other	_____
<b>Total Fees for Services</b>	_____

**Expense Details - Exempt Activity Expense:**

Repairs and Maintenance	_____
Bad debts	_____
Taxes/licenses	_____
Charitable contributions	_____
Dividend recd deductions	_____
Readership costs	_____
Other expenses	_____
<b>Total Exempt Activity Expense</b>	_____

**Expense Details - Fundraising Expense:**

Cash prizes	_____
Non-cash prizes	_____
Rent and facility costs	_____
Food & beverages (Part II only)	_____
Entertainment (Part II only)	_____
Other direct expenses	<b>40,472</b>
<b>Total Fundraising Expense</b>	<b>40,472</b>

**Information is indicated for use on Form 990-T, Schedule A:**

Schedule A, UBIT Activity Code \_\_\_\_\_ Seq # \_\_\_\_\_

- Part V, Debt Financing
- Part VI, Controlled Org Income
- Part VII, Investments for C(7)(9)(17)
- Part VIII, Exploited Activities
- Part IX, Advertising Income

**Allocation of Expense to Program Service Accomplishments:**

First	_____
Second	_____
Third	_____
All other	_____

Form <b>990</b>	<b>Event Income and Deduction Worksheet</b> Description <b>Gift Shop</b>	<b>2022</b>
Name <b>Friends of the Virgin Islands</b>		Taxpayer Identification Number <b>66-0463113</b>

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

1. Gross receipts or sales	1.	<u>344,601</u>	
2. Advertising income	2.		
3. Circulation income	3.		
4. Other income	4.		
5. Returns and allowances	5.		
6. Contributions received	6.		
7. <b>Total revenue.</b> Add lines 1 through 6	7.	<u>344,601</u>	
8. Cost of Goods Sold	8.	<u>345,223</u>	
9. Employment Expense	9.		
10. Fees for services	10.		
11. Indirect Expense	11.		
12. Depreciation Expense	12.		
13. Exempt Activity Expense	13.		
14. Fundraising Expense	14.		
15. <b>Total expenses.</b> Add lines 8 through 14 15.		<u>345,223</u>	
16. <b>Net Income/Loss.</b> Line 7 minus Line 15 16.		<u>-622</u>	

**Expense Details - Cost of Goods Sold:**

Beginning inventory	
Purchases	<u>168,860</u>
Labor	
Section 263A costs	
Other costs	<u>176,363</u>
Ending inventory	
<b>Total Cost of Goods Sold</b>	<u>345,223</u>

**Expense Details - Employment Expense:**

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
<b>Total Employment Expense</b>	

**Expense Details - Fees for Services:**

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
<b>Total Fees for Services</b>	

**Expense Details - Indirect Expense:**

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
<b>Total Indirect Expense</b>	

**Expense Details - Depreciation Expense:**

On investment property	
On non-investment property	
Amortization	
Depletion	
<b>Total Depreciation Expense</b>	

**Expense Details - Exempt Activity Expense:**

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
<b>Total Exempt Activity Expense</b>	

**Expense Details - Fundraising Expense:**

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
<b>Total Fundraising Expense</b>	

**Information is indicated for use on Form 990-T, Schedule A:**

Schedule A, UBIT Activity Code	Seq #
<input type="checkbox"/> Part V, Debt Financing	
<input type="checkbox"/> Part VI, Controlled Org Income	
<input type="checkbox"/> Part VII, Investments for C(7)(9)(17)	
<input type="checkbox"/> Part VIII, Exploited Activities	
<input type="checkbox"/> Part IX, Advertising Income	

**Allocation of Expense to Program Service Accomplishments:**

First	
Second	
Third	
All other	

Form <b>990-T</b>	<b>Schedule A Loss Carryover Calculation</b> Description <b>Unrelated Business Activity</b>	<b>2022</b>
Name <b>Friends of the Virgin Islands</b>		Taxpayer Identification Number <b>66-0463113</b>
Unincorporated Business Income Tax Code: <b>453220</b> Activity: <b>Gift, novelty, and souvenir stor</b>		

Each activity may carryforward losses after 2018

1 Activity income .....	1	
2 Activity deductions .....	2	
3 Activities income or loss, after deductions .....	3	
4 Enter losses carried over to this year (no amounts prior to 2018) plus any carried-back amounts .....	4	<b>13,190</b>
5 Enter 100% of the amount on Line 3, if both lines 3 and 4 are positive. ....	5	
6 Take the lesser of Line 4 or Line 5. <b>Enter here and on Line 17 of Form 990-T, Sch A, Part II</b> .....	6	
7 Remaining losses to be carried forward to 2023 (Subtract Line 6 from line 4) .....	7	<b>13,190</b>
8 If line 3 is less than zero, enter that amount here as a positive number .....	8	<b>0</b>
9 Total loss carried forward to 2023 (Add lines 7 and 8) .....	9	<b>13,190</b>

Electronic Filing includes the report of additional amounts for this activity

E1 Post-2017 loss amounts from 2021, indefinite carryover (Reported with Form 990-T, Pt IV, with above UBIT code) .....	E1	<b>13,190</b>
E2 Prior year activity losses included on Schedule A, Line 17 .....	E2	

## Net Operating Loss Carryover Worksheet for Pre-2018 Losses

Form **990-T****2022**For calendar year 2022, or tax year beginning **10/01/22**, ending **09/30/23**

Name

**Friends of the Virgin Islands  
National Park, Inc.**
Employer Identification Number  
**66-0463113**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year Carryover
		NOL Utilized (Income Offset)	Carryovers to Current Year	Income Offset By Prior Carryover	
16th 09/30/03					
15th 09/30/04					
14th 09/30/05					
13th 09/30/06					
12th 09/30/07					
11th 09/30/08					
10th 09/30/09					
9th 09/30/10					
8th 09/30/11					
7th 09/30/12					
6th 09/30/13					
5th 09/30/14					
4th 09/30/15	-9,087		9,087		9,087
3rd 09/30/16	-1,581		1,581		1,581
2nd 09/30/17	-3,394		3,394		3,394
1st 09/30/18	-4,019		4,019		4,019
NOL carryover available to current year			18,081		
Current year	0				
NOL carryover available to next year					18,081

Form **990****Two Year Comparison Report****2021 & 2022**For calendar year 2022, or tax year beginning **10/01/22**, ending **09/30/23**

Name

Taxpayer Identification Number

**Friends of the Virgin Islands  
National Park, Inc.****66-0463113**

		2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1,527,998	1,539,385	11,387
	2. Membership dues and assessments	31,053	35,571	4,518
	3. Government contributions and grants			
	4. Program service revenue	5,940	237,879	231,939
	5. Investment income	113,903	118,853	4,950
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	4,381	30,932	26,551
	8. Net income or (loss) from fundraising events	-22,236	-40,922	-18,686
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	-13,207	-622	12,585
	11. Other revenue	147,907		-147,907
	12. <b>Total revenue.</b> Add lines 1 through 11	<b>1,795,739</b>	<b>1,921,076</b>	<b>125,337</b>
Expenses	13. Grants and similar amounts paid	59,797	129,423	69,626
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	110,985		-110,985
	16. Salaries, other compensation, and employee benefits	460,585	693,807	233,222
	17. Professional fundraising fees			
	18. Other professional fees	102,253	98,136	-4,117
	19. Occupancy, rent, utilities, and maintenance	34,316	27,069	-7,247
	20. Depreciation and Depletion	403		-403
	21. Other expenses	667,156	1,113,805	446,649
	22. <b>Total expenses.</b> Add lines 13 through 21	<b>1,435,495</b>	<b>2,062,240</b>	<b>626,745</b>
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	<b>360,244</b>	<b>-141,164</b>	<b>-501,408</b>
Other Information	24. Total exempt revenue	1,795,739	1,921,076	125,337
	25. Total unrelated revenue	-455		455
	26. Total excludable revenue	237,143	346,120	108,977
	27. Total assets	5,223,333	5,342,230	118,897
	28. Total liabilities	80,171	117,802	37,631
	29. Retained earnings	5,143,162	5,224,428	81,266
	30. Number of voting members of governing body	13	14	
	31. Number of independent voting members of governing body	13	14	
	32. Number of employees	31	30	
	33. Number of volunteers	580	580	

Form <b>990T</b>	<b>Two Year Comparison Report</b>	<b>2021 &amp; 2022</b>
For calendar year 2022, or tax year beginning <b>10/01/22</b> , ending <b>09/30/23</b>		

Name

**Friends of the Virgin Islands  
National Park, Inc.**

Taxpayer Identification Number

**66-0463113**

		2021	2022	Differences
<b>Business Taxable Income</b>	1. Number of unrelated business activities for this return	1	1	
	2. Unrelated business taxable income from all trades			
	3. Charitable contributions			
	4. Section 199A deduction (trusts only)			
	5. <b>Taxable income before NOL loss</b>			
	6. Net operating loss (pre-2018)			
	7. Specific deduction		1,000	1,000
	8. <b>Unrelated business taxable income.</b>			
<b>Tax &amp; Credits</b>	9. Income tax (corporate or trust)			
	10. Proxy tax			
	11. Other taxes			
	12. <b>Total taxes</b>			
	13. Other credits			
	14. General business credit			
	15. Credit for prior year minimum tax			
	16. <b>Total credits</b>			
	17. <b>Net tax after credits</b>			
	18. Recapture taxes and 965 tax			
	19. <b>Total Taxes</b>			
<b>Due/Refund</b>	20. Prior year overpayment and estimated tax payments	4,162	4,162	
	21. Payment made with extension			
	22. Backup withholding and foreign withholding			
	23. Other payments			
	24. <b>Total payments</b>	4,162	4,162	
	25. <b>Balance due/(Overpayment)</b>	-4,162	-4,162	
	26. Overpayment applied to next year	4,162		-4,162
	27. Penalties			
	28. <b>Total due/(Refund)</b>		-4,162	-4,162
29. Activity Losses NOL (Post-2017)	-455		455	

Form <b>SchA</b> (990T)	<b>Two Year Comparison for Unrelated Business Activity</b>	<b>2021 &amp; 2022</b>
For calendar year 2022, or tax year beginning <b>10/01/22</b> , ending <b>09/30/23</b>		
Organization Name <b>Friends of the Virgin Islands</b>		Taxpayer Identification Number <b>66-0463113</b>

Activity: **Unrelated Business Activity** Unincorporated Business Income Tax Code: **453220**

		2021	2022	Differences
<b>R</b> <b>e</b> <b>v</b> <b>e</b> <b>n</b> <b>u</b> <b>e</b>	1. Gross profit/loss on business activities	1. <b>-455</b>		<b>455</b>
	2. Capital gains/losses	2.		
	3. Income/loss from partnerships and S corporations	3.		
	4. Rental income (net of expense)	4.		
	5. Unrelated debt-financed income (net of expense)	5.		
	6. Interest, and other income from controlled organizations (net of expense)	6.		
	7. Investment income of specific organizations (net of expense)	7.		
	8. Exploited exempt activity income (net of expense)	8.		
	9. Advertising income (net of expense)	9.		
	10. Other income	10.		
	11. <b>Total trade or business income.</b> Combine lines 1 through 10	11. <b>-455</b>		<b>455</b>
<b>E</b> <b>x</b> <b>p</b> <b>e</b> <b>n</b> <b>s</b> <b>e</b> <b>s</b>	12. Compensation of officers, directors, and trustees	12.		
	13. Other salaries and wages	13.		
	14. Repairs and maintenance	14.		
	15. Bad debts	15.		
	16. Interest	16.		
	17. Taxes and licenses	17.		
	18. Depreciation and Depletion	18.		
	19. Contributions to deferred compensation plans	19.		
	20. Employee benefit programs	20.		
	21. Other deductions	21.		
	22. <b>Total deductions.</b> Add lines 12 through 22	22.		
	23. <b>Taxable income before deductions.</b> Subtract line 23 from 11	23. <b>-455</b>		<b>455</b>
	24. Deductible losses	24.	<b>13,190</b>	<b>13,190</b>
	25. <b>Unrelated business taxable income (loss)</b>	25. <b>-455</b>	<b>-13,190</b>	<b>-12,735</b>

**Stapleton, Johnson & McDowell, PA**  
**915 Meadowlawn Drive North**  
**Saint Petersburg, FL 33702**  
**727-381-1699**

August 7, 2024

**CONFIDENTIAL**

Friends of the Virgin Islands  
National Park, Inc.  
PO Box 811  
St. John, VI 00831

Dear Stephanie:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)  
Exempt Organization Business Income Tax Return (Form 990-T)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for formal opinion, nor is it sufficient to avoid tax-related penalties.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Stapleton, Johnson & McDowell, PA

## Filing Instructions

### Friends of the Virgin Islands National Park, Inc.

#### Exempt Organization Tax Return

#### Taxable Year Ended September 30, 2023

**Date Due:** August 15, 2024

**Remittance:** None is required. Your Form 990 for the tax year ended 9/30/23 shows no balance due.

**Signature:** You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Stapleton, Johnson & McDowell, PA  
915 Meadowlawn Drive North  
Saint Petersburg, FL 33702

***Important:*** Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

**Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Form **8879-TE****IRS e-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 9/30 20 23**2022**Department of the Treasury  
Internal Revenue Service  
Name of filer**Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.****Friends of the Virgin Islands  
National Park, Inc.**

EIN or SSN

**66-0463113**

Name and title of officer or person subject to tax

**Audrey Penn  
Chairman****Part I Type of Return and Return Information**

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

<input checked="" type="checkbox"/> 1a Form 990 check here	<input type="checkbox"/> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>1,921,076</u>
<input type="checkbox"/> 2a Form 990-EZ check here	<input type="checkbox"/> b Total revenue, if any (Form 990-EZ, line 9)	2b	
<input type="checkbox"/> 3a Form 1120-POL check here	<input type="checkbox"/> b Total tax (Form 1120-POL, line 22)	3b	
<input type="checkbox"/> 4a Form 990-PF check here	<input type="checkbox"/> b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
<input type="checkbox"/> 5a Form 8868 check here	<input type="checkbox"/> b Balance due (Form 8868, line 3c)	5b	
<input type="checkbox"/> 6a Form 990-T check here	<input type="checkbox"/> b Total tax (Form 990-T, Part III, line 4)	6b	
<input type="checkbox"/> 7a Form 4720 check here	<input type="checkbox"/> b Total tax (Form 4720, Part III, line 1)	7b	
<input type="checkbox"/> 8a Form 5227 check here	<input type="checkbox"/> b FMV of assets at end of tax year (Form 5227, Item D)	8b	
<input type="checkbox"/> 9a Form 5330 check here	<input type="checkbox"/> b Tax due (Form 5330, Part II, line 19)	9b	
<input type="checkbox"/> 10a Form 8038-CP check here	<input type="checkbox"/> b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize Stapleton, Johnson & McDowell, PA to enter my PIN 31136 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

08/07/23**Part III Certification and Authentication**

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

**59533399999**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

08/07/23**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2022)

Form **990**

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

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2022 calendar year, or tax year beginning 10/01/22, and ending 09/30/23**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Friends of the Virgin Islands National Park, Inc.</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>PO Box 811</b> City or town, state or province, country, and ZIP or foreign postal code <b>St. John VI 00831</b>	<b>D</b> Employer identification number <b>66-0463113</b> <b>E</b> Telephone number <b>340-779-4940</b> <b>G</b> Gross receipts \$ <b>3,100,572</b>
<b>F</b> Name and address of principal officer: <b>Audrey Penn</b> <b>PO Box 374</b> <b>St. John VI 00831</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number
<b>J</b> Website: <b>www.friendsvinp.org</b>		<b>L</b> Year of formation: <b>1988</b>
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>M</b> State of legal domicile: <b>VI</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>See Schedule O</b>	
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>14</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>14</b>
<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>30</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>580</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>0</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>0</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>1,559,051</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>5,940</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>118,284</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>112,464</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,795,739</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>59,797</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>571,570</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25)	<b>269,361</b>
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>804,128</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,435,495</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>360,244</b>
<b>20</b>	Total assets (Part X, line 16)	<b>5,223,333</b>
<b>21</b>	Total liabilities (Part X, line 26)	<b>80,171</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>5,143,162</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>Audrey Penn</b> Type or print name and title <b>Chairman</b>	Date
<b>Paid Preparer Use Only</b>	Print preparer's name <b>MICHAEL MCDOWELL</b>	Preparer's signature <b>08/07/24</b>
	Firm's name <b>Stapleton, Johnson &amp; McDowell, PA</b>	Firm's EIN <b>59-2256943</b>
	Firm's address <b>915 Meadowlawn Drive North Saint Petersburg, FL 33702</b>	Phone no. <b>727-381-1699</b>

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

For Paperwork Reduction Act Notice, see the separate instructions.

**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:

**See Schedule O**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

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

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

4a (Code: ) (Expenses \$ **187,975** including grants of \$ **65,122** ) (Revenue \$ )

**CULTURAL PRESERVATION**

The Organization funds and implements projects and activities that further the protection of cultural and historic resources such as living history demonstrations, preservation of historic artifacts, interpretation of historic sites and presenting cultural programs.

4b (Code: ) (Expenses \$ **686,698** including grants of \$ **23,301** ) (Revenue \$ )

**EDUCATION PROJECTS**

The Organization funds and implements projects and activities that further the greater environmental awareness and stewardship of the resources of Virgin Islands National Park such as field trips for children and adults, summer camps for children, grants and scholarships for teachers and students and environmental awareness activities for children and adults.

4c (Code: ) (Expenses \$ **700,503** including grants of \$ **41,000** ) (Revenue \$ )

**RESOURCE PROTECTION**

The Organization funds and implements projects and educational activities that further the protection of park natural resources including coral reefs, beaches, wild life, vegetation, maintenance of hiking trails and control of lionfish.

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

(Expenses \$ **18,960** including grants of \$ ) (Revenue \$ )

4e Total program service expenses **1,594,136**

**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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> 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		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
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		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

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

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>30</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	<b>X</b>
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b>	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)?	<b>4a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	<b>5a</b>	<b>X</b>
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	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?	<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?	<b>7a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	<b>X</b>
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	<b>X</b>
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	<b>X</b>
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</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	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	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.	<b>15</b>	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, 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.	<b>17</b>	

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

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

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1a	<b>14</b>		
b	Enter the number of voting members included on line 1a, above, who are independent		
1b	<b>14</b>		
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?	<b>X</b>	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		<b>X</b>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
6	Did the organization have members or stockholders?	<b>X</b>	
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?	<b>X</b>	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>X</b>	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<b>X</b>	
b	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		<b>X</b>

**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?		<b>X</b>
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>X</b>	
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	<b>X</b>	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		<b>X</b>
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		<b>X</b>
12c			
13	Did the organization have a written whistleblower policy?		<b>X</b>
14	Did the organization have a written document retention and destruction policy?	<b>X</b>	
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	<b>X</b>	
b	Other officers or key employees of the organization		<b>X</b>
	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?		<b>X</b>
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 **VI**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records

**Tonia L Lovejoy** **PO Box 811** **VI 00831** **340-779-4940**  
**St. John**

**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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) <b>Tonia L Lovejoy</b> Executive Director	40.00 0.00					X	139,929	0	21,147	
(2) <b>Lila Uzzell</b> Chair YPB	0.50 0.00	X					590	0	7,500	
(3) <b>Rafe Boulon</b> Vice Chairman	1.00 0.00	X		X			0	0	0	
(4) <b>Lani Clark</b> Treasurer	2.00 0.00	X		X			0	0	0	
(5) <b>Adrian Davis</b> Director	0.50 0.00	X					0	0	0	
(6) <b>David DiGiacomo</b> Director	0.50 0.00	X					0	0	0	
(7) <b>Tammy Donnelly</b> Director	0.50 0.00	X					0	0	0	
(8) <b>John Fuller</b> Director	0.50 0.00	X					0	0	0	
(9) <b>Cid Hamling</b> Director	0.50 0.00	X					0	0	0	
(10) <b>Paul Jobsis</b> Director	0.50 0.00	X					0	0	0	
(11) <b>Shikima Jones-Sprauve</b> Director	0.50 0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(12) <b>Audrey Penn</b> ..... <b>Chairman</b>	2.00 0.00	X		X				0	0	0
(13) <b>Curtis Penn</b> ..... <b>Secretary</b>	1.00 0.00	X		X				0	0	0
(14) <b>Andy Rutnik</b> ..... <b>Director</b>	0.50 0.00	X						0	0	0
(15) <b>Miles Stair</b> ..... <b>Director</b>	0.50 0.00	X						0	0	0
<b>1b Subtotal</b> .....								<b>140,519</b>		<b>28,647</b>
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....								<b>140,519</b>		<b>28,647</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> .....	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
<b>J Benton Construction, LLC</b> <b>Christiansted</b> VI 00820	<b>3000 Estate Orange Grove</b> <b>Playground Cons</b>	<b>121,094</b>

**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 **1**

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b	35,571				
	c Fundraising events	1c	311,800				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,227,585				
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,464				
	<b>h Total. Add lines 1a-1f</b>		<b>1,574,956</b>				
				Business Code			
<b>Program Service Revenue</b>	2a Reef Bay Hike		132,573	132,573			
	b Power Swim		80,816	80,816			
	c Paddle the Park		18,781	18,781			
	d Earth Day		5,709	5,709			
	e						
	f All other program service revenue						
	<b>g Total. Add lines 2a-2f</b>		<b>237,879</b>				
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		118,853			118,853	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	819,848	4,435		
			(ii) Other				
	b Less: cost or other basis and sales exps.	7b	793,351				
	c Gain or (loss)	7c	26,497	4,435			
	d Net gain or (loss)		30,932	26,497		4,435	
8a Gross income from fundraising events (not including \$ 311,800 of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b	40,922					
c Net income or (loss) from fundraising events		-40,922			-40,922		
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		344,601				
b Less: cost of goods sold	10b	345,223					
c Net income or (loss) from sales of inventory		-622	-622				
			Business Code				
<b>Miscellaneous Revenue</b>	11a						
	b						
	c						
	d All other revenue						
	<b>e Total. Add lines 11a-11d</b>						
<b>12 Total revenue. See instructions</b>			<b>1,921,076</b>	<b>263,754</b>	<b>0</b>	<b>82,366</b>	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	96,801	96,801		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	32,622	32,622		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	574,005	401,490	58,657	113,858
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	15,704	10,983	1,605	3,116
<b>9</b> Other employee benefits	60,169	42,084	6,149	11,936
<b>10</b> Payroll taxes	43,929	30,726	4,489	8,714
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	62,223	14,868	34,965	12,390
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	35,913		35,913	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion	1,429	1,429		
<b>13</b> Office expenses	11,139	3,461	3,134	4,544
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	27,069	9,023	9,023	9,023
<b>17</b> Travel	16,764	12,946	3,359	459
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	8,878		8,878	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Contract Services	758,786	707,890	5,987	44,909
<b>b</b> Supplies-Materials	232,886	212,795	6,426	13,665
<b>c</b> Bank & Credit Card Fees	35,365	3,021	887	31,457
<b>d</b> Repairs & Maintenance	20,764	4,651	11,462	4,651
<b>e</b> All other expenses	27,794	9,346	7,809	10,639
<b>25</b> Total functional expenses. Add lines 1 through 24e	2,062,240	1,594,136	198,743	269,361
<b>26</b> 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing	283,690	1	471,279
	2	Savings and temporary cash investments	576,511	2	268,421
	3	Pledges and grants receivable, net	65,000	3	47,457
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	85,022	8	115,468
	9	Prepaid expenses and deferred charges	15,932	9	12,262
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,467,865		
	b	Less: accumulated depreciation	43,175		
			1,424,690	10c	1,424,690
	11	Investments—publicly traded securities	2,770,116	11	2,932,589
	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	2,372	15	70,064	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	5,223,333	16	5,342,230	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	53,994	17	23,805
	18	Grants payable		18	
	19	Deferred revenue		19	
	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	26,177	25	93,997
	26	<b>Total liabilities.</b> Add lines 17 through 25	80,171	26	117,802
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	3,139,666	27	3,156,612
	28	Net assets with donor restrictions	2,003,496	28	2,067,816
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	<b>Total net assets or fund balances</b>	5,143,162	32	5,224,428	
33	<b>Total liabilities and net assets/fund balances</b>	5,223,333	33	5,342,230	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,921,076
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,062,240
3	Revenue less expenses. Subtract line 2 from line 1	3	-141,164
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,143,162
5	Net unrealized gains (losses) on investments	5	222,430
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,224,428

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

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public  
Inspection

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

Name of the organization <b>Friends of the Virgin Islands National Park, Inc.</b>	Employer identification number <b>66-0463113</b>
--	---

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

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

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

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

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

Schedule A (Form 990) 2022

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,007,900	1,224,455	1,602,709	1,559,051	1,574,956	6,969,071
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	1,007,900	1,224,455	1,602,709	1,559,051	1,574,956	6,969,071
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,460,164
6 <b>Public support.</b> Subtract line 5 from line 4						5,508,907

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1,007,900	1,224,455	1,602,709	1,559,051	1,574,956	6,969,071
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	139,786	57,568	81,236	113,903	118,853	511,346
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	47,526	46,056	148,878	167,225		409,685
11 <b>Total support.</b> Add lines 7 through 10						7,890,102
12 Gross receipts from related activities, etc. (see instructions)					12	1,944,239
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						<input type="checkbox"/>

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

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	69.82 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	71.09 %
16a <b>33 1/3% support test—2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b <b>33 1/3% support test—2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test—2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 <b>Total annual distributions.</b> Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j <b>Remainder.</b> Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c <b>Remainder.</b> Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

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

**Part II, Line 10 - Other Income Detail**

**Fundraising Event Gross Income** \$ 409,685

**Schedule B**  
**(Form 990)**

 Department of the Treasury  
 Internal Revenue Service

**Schedule of Contributors**

 Attach to Form 990 or Form 990-PF.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

**Friends of the Virgin Islands  
 National Park, Inc.**

Employer identification number

**66-0463113**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation

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

 501(c)(3) taxable private foundation
Check if your organization is covered by the **General Rule** or a **Special Rule**.
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

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

**Special Rules**

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

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

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

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

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

Schedule B (Form 990) (2022)

Name of organization

**Friends of the Virgin Islands**

Employer identification number

**66-0463113**

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 37,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 355,497	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 37,453	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**Friends of the Virgin Islands**

Employer identification number  
**66-0463113**

**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
7		\$ 47,457	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

**2022**Open to Public  
Inspection

Name of the organization

**Friends of the Virgin Islands  
National Park, Inc.**

Employer identification number

**66-0463113****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

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

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

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	<b>1</b>
b Total acreage restricted by conservation easements .....	<b>4.00</b>
c Number of conservation easements on a certified historic structure included in (a) .....	
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	

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 **1** .....

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 .....

\$ .....

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

Schedule D (Form 990) 2022

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - 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 on Part XIII  Yes  No

**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 .....	3,292,928	3,603,573	2,355,953	2,474,554	2,654,352
b Contributions .....	14,894	200,000	939,683		
c Net investment earnings, gains, and losses .....	371,997	-433,071	340,799	129,815	71,313
d Grants or scholarships .....	1,100	40,000		225,000	225,000
e Other expenditures for facilities and programs .....	495,709				
f Administrative expenses .....	35,913	37,574	32,862	23,416	26,111
g End of year balance .....	3,147,097	3,292,928	3,603,573	2,355,953	2,474,554

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment **87.62 %**
  - b Permanent endowment %
  - c Term endowment **12.38 %**
- 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 .....  |     | <b>X</b> |
| (ii) Related organizations .....   |     | <b>X</b> |
| b If "Yes" on line 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 .....		1,424,690		1,424,690
b Buildings .....				
c Leasehold improvements .....				
d Equipment .....		43,175	43,175	
e Other .....				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>1,424,690</b>

**Part VII Investments – Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Operating Lease Liability</b>	<b>67,761</b>
(3) <b>Payroll Liabilities</b>	<b>26,236</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>93,997</b>

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

**Part 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	2,325,865
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	222,430	
b	Donated services and use of facilities	2b	987	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	217,285	
e	Add lines 2a through 2d		2e	440,702
3	Subtract line 2e from line 1		3	1,885,163
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	35,913	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	35,913
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,921,076

**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	2,244,599
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	987	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	217,285	
e	Add lines 2a through 2d		2e	218,272
3	Subtract line 2e from line 1		3	2,026,327
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	35,913	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	35,913
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	2,062,240

**Part XIII Supplemental Information.**

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

**Part II, Line 9 - Accounting for Conservation Easements**

The Organization holds undeveloped land located within the U.S. Virgin Islands National Park boundary. The property is reported as non-depreciable land at original cost in the financial statements and this tax return.

The property is restricted by conservation easements, thereby limiting the market value of the land.

**Part V, Line 4 - Intended Uses for Endowment Funds****Board Designated or Quasi Endowment Funds**

These funds are intended to support the organization's mission.

**Term Endowment Funds**

These funds are restricted by donors to provide funding to provide regular

**Part XIII Supplemental Information** (continued)

funding for St. John youth education, paid internships or scholarships and to provide support for the organization's mission, as approved by the donors.

**Part XI, Line 2d - Revenue Amounts Included in Financials - Other**

Event Expenses \$ 40,922

Gift Shop Expenses \$ 176,363

**Part XII, Line 2d - Expense Amounts Included in Financials - Other**

Event Expenses \$ 40,922

Gift Shop Expenses \$ 176,363

**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2022**

Open to Public Inspection

Name of the organization **Friends of the Virgin Islands National Park, Inc.**

Employer identification number  
**66-0463113**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
<b>Total</b>							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<b>Gala</b> <small>(event type)</small>	<b>Auction</b> <small>(event type)</small>	<b>None</b> <small>(total number)</small>	<small>(add col. (a) through col. (c))</small>
Revenue	1	Gross receipts	183,591	128,209	311,800
	2	Less: Contributions	183,591	128,209	311,800
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	40,472	450	40,922
	10	Direct expense summary. Add lines 4 through 9 in column (d)			40,922
11	Net income summary. Subtract line 10 from line 3, column (d)			-40,922	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No
- b If "No," explain: \_\_\_\_\_
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No
- b If "Yes," explain: \_\_\_\_\_

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:
a The organization's facility 13a %
b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name .....

Address .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization \$ ..... and the amount of gaming revenue retained by the third party \$ .....

c If "Yes," enter name and address of the third party:

Name .....

Address .....

16 Gaming manager information:

Name .....

Gaming manager compensation \$ .....

Description of services provided .....

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ .....

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

.....

**SCHEDULE I  
(Form 990)**

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization **Friends of the Virgin Islands  
National Park, Inc.**

Employer identification number  
**66-0463113**

**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) <b>The C.O.R.E. Foundation, Inc.</b> 2608 Fish Bay St St. John VI 00830	66-0764897	501C3	41,000				Coral/Lionfish
(2) <b>Virgin Islands National Park</b> 1300 Cruz Bay Creek St. John VI 00830	66-0463113	GOV	50,000				Seasonal Rangers
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

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

**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 Scholarships	1	1,500			
2 Ancestral Stories	1	8,622			
3 Matheny Scholarships	3	7,500			
4 Noble Samuel Scholarships	4	15,000			
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.

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

**SCHEDULE J**  
**(Form 990)**

 Department of the Treasury  
 Internal Revenue Service  
 Name of the organization

**Compensation Information**

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

OMB No. 1545-0047

**2022**

 Open to Public  
 Inspection

**Friends of the Virgin Islands  
 National Park, Inc.**

 Employer identification number  
**66-0463113**
**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</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 .....	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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:		
<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	<b>X</b>
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	<b>X</b>
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? ..... If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	<b>4c</b>	<b>X</b>
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> 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:		
<b>a</b> The organization? .....	<b>5a</b>	<b>X</b>
<b>b</b> Any related organization? ..... If "Yes" on line 5a or 5b, describe in Part III.	<b>5b</b>	<b>X</b>
<b>6</b> 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:		
<b>a</b> The organization? .....	<b>6a</b>	<b>X</b>
<b>b</b> Any related organization? ..... If "Yes" on line 6a or 6b, describe in Part III.	<b>6b</b>	<b>X</b>
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....	<b>7</b>	<b>X</b>
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....	<b>8</b>	<b>X</b>
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Tonia L Lovejoy Executive Director	(i)	139,929	0	0	12,058	9,089	161,076	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization <b>Friends of the Virgin Islands National Park, Inc.</b>	Employer identification number <b>66-0463113</b>
--	---

**Form 990 - Organization's Mission or Most Significant Activities**

The Friends of Virgin Islands National Park advances the protection and preservation of the natural and cultural resources of Virgin Islands National Park and promotes the responsible enjoyment of this unique national treasure while educating and inspiring adults and children to be stewards of the environment.

**Form 990 - Organization's Mission**

The Friends of Virgin Islands National Park advances the protection and preservation of the natural and cultural resources of Virgin Islands National Park and promotes the responsible enjoyment of this unique national treasure while educating and inspiring adults and children to be stewards of the environment.

**Form 990, Part III, Line 4d - All Other Accomplishments**

**SCIENTIFIC RESEARCH**

The Organization funds and implements scientific research projects to benefit the understanding and vitality of the park natural resources.

**RECOVERY PROGRAMS**

The Organization funds and implements projects and activities that repair, replace and restore park resources damaged during storms.

**Form 990, Part VI, Line 2 - Related Party Information Among Officers**

**Curtis Penn**

**Audrey Penn**

**Secretary**

**Director**

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

Schedule O (Form 990) 2022

Name of the organization

Friends of the Virgin Islands

Employer identification number

66-0463113

Cousins

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

The Organization is comprised of members.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

Members are not elected, they become members with the payment of annual membership dues.

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members

Members have the right to vote at any regular or special meeting of the organization. Members elect the board of directors to three-year terms. Officers of the Board are elected by sitting Board Members.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The President and Treasurer review the tax return before it is filed.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The Board Chairman consults with the Board Members concerning compensation of the President.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

Information is available on the Guidestar website and upon request.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Information is made available at the guidestar website and upon request.

Name of the organization

Employer identification number

Friends of the Virgin Islands

66-0463113

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Event Expenses \$ 40,922

Gift Shop Expenses \$ 176,363

Event Expenses \$ -40,922

Gift Shop Expenses \$ -176,363