PINTO HORSE ASSOCIATION OF AMERICA, INC.

EXEMPT ORGANIZATION RETURN

DECEMBER 31, 2024

PUBLIC INSPECTION COPY

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

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

C
PINTO HORSE ASSOCIATION OF AMERICA, INC.
7330 NW 23RD STREET
BETHANY, OK 73008

D Employer identification number
23-7047066

E Telephone number
405-491-0111

G Gross receipts $ 3,422,395.

F Name and address of principal officer: Darrell L. Bilke
Same As C Above

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

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

J Website: www.pinto.org

H(c) Group exemption number

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

L Year of formation: 1956

M State of legal domicile: OK

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: See Schedule O	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	39
	4	Number of independent voting members of the governing body (Part VI, line 1b)	39
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	9
	6	Total number of volunteers (estimate if necessary)	150
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	65.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	441,535.	372,194.
	9	Program service revenue (Part VIII, line 2g)	2,427,007.	2,909,667.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	45,167.	61,086.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	32,261.	79,448.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,945,970.	3,422,395.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,250.	2,500.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	589,622.	627,705.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,277,489.	2,658,602.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,871,361.	3,288,807.
	19	Revenue less expenses. Subtract line 18 from line 12	74,609.	133,588.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	3,180,579.	3,323,522.
	21	Total liabilities (Part X, line 26)	41,057.	24,633.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,139,522.	3,298,889.

Part II Signature Block

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

Sign Here

X Darrell L. Bilke
Signature of officer

Date X 10-25-2025

Darrell L. Bilke — Exec Vice Pres/COO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
SUZANNE M CREWS	Suzanne M Crews, CPA	10-25-2025		P00049554
Firm's name: Suzanne M Crews, PC			Firm's EIN	73-1432749
Firm's address: 7300 NW 23rd St, Ste 205 Bethany, OK 73008			Phone no.	405-491-0800

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See Schedule O

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

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

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

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

WORLD SHOW: Providing a showplace for exhibition and promotion of the breed. For member horses.

CLASS ENTRIES: 7,849 EXHIBITORS: 2,604 HORSES: 1,496

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

COLOR BREED CONGRESS: To exhibit and promote the Pinto horse and other color breeds. For member horses of participating associations.

CLASS ENTRIES: 3,999 EXHIBITORS: 1,148 HORSES: 635

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

REGISTRATIONS AND TRANSFERS: Registry provides breeding and ownership records for member horses. Helps promote quality of the breed.

MEMBERS SERVED: 7,105 plus 1,331 Youth members

REGISTRATIONS: 164,743 TRANSFERS: 608 LEASES: 288

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

4e Total program service expenses

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	X	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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	17		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*	18		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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		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*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		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*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	199		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

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

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

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

Section A. Governing Body and Management

				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	39		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	39		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders? ..... See Schedule O	6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .. See Schedule O	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? See Sch O	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* See Schedule O	9		X	

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

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

Section C. Disclosure

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

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.

[X] Own website [ ] Another's website [X] 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. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Darrell L. Bilke 7330 NW 23rd Street Bethany OK 73008 405-491-0111

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) Darrell L. Bilke	50									
Exec.VP/COO	0	X		X				179,539.	0.	0.
(2) Annette Pitcher	4									
President	0	X		X				0.	0.	0.
(3) Kathy J Thomas	4									
President-Elect	0	X		X				0.	0.	0.
(4) Don McGee	4									
Executive Com.	0	X						0.	0.	0.
(5) Laura A Fowler	4									
Exec Committee	0	X						0.	0.	0.
(6) William D Sparr	4									
Exec Committee	0	X						0.	0.	0.
(7) Nell M Tekampe	4									
Immed Past Pres	0	X						0.	0.	0.
(8) Kelley Reames	1									
Director - AR	0	X						0.	0.	0.
(9) Fral T Lelli	1									
Director - CA	0	X						0.	0.	0.
(10) Robert Brian Isbell-Garcia	1									
Director - GA	0	X						0.	0.	0.
(11) Mike R Adams	1									
Director - IL	0	X						0.	0.	0.
(12) Wyneta Duncan	1									
Director - IN	0	X						0.	0.	0.
(13) Carol Timke	1									
Director - IA	0	X						0.	0.	0.
(14) Alan Shaw	1									
Director - LA	0	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			
(15) Jamie Stohlman Director - MI	1 0	X						0.	0.	0.
(16) Mary J Osborn Director - MI	1 0	X						0.	0.	0.
(17) Karen Clark Director - MN	1 0	X						0.	0.	0.
(18) Helen Fleming-Bryson Director - MS	1 0	X						0.	0.	0.
(19) Bonnie Carr Director - MO	1 0	X						0.	0.	0.
(20) Kari Reeg Director - NE	1 0	X						0.	0.	0.
(21) Ann M DiGiovanni Directo - NH	1 0	X						0.	0.	0.
(22) Ronald Bartholomew Director - NY	1 0	X						0.	0.	0.
(23) Lisa M Jostad Director -ND	1 0	X						0.	0.	0.
(24) Chaun Merkens Alt Dir - ND	1 0	X						0.	0.	0.
(25) Kaylee Clagett Director - OH	1 0	X						0.	0.	0.
1b **Subtotal**								179,539.	0.	0.
c **Total from continuation sheets to Part VII, Section A**								0.	0.	0.
d **Total (add lines 1b and 1c)**								179,539.	0.	0.

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Form 990

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No. 1545-0047

2024

Name of the Organization

PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer Identification number

23-7047066

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(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) Kristin Stolee	1									
Director - OK	0	X						0.	0.	0.
(2) Tina S Bell	1									
Director - OR	0	X						0.	0.	0.
(3) Carmen Lay	1									
Director - TN	0	X						0.	0.	0.
(4) Jessica L Davidson	1									
Director - WA	0	X						0.	0.	0.
(5) Joni L Osborn	1									
Director- WA	0	X						0.	0.	0.
(6) Tina Langness	1									
Director - WI	0	X						0.	0.	0.
(7) Carolyn Washburn	1									
Director - ON	0	X						0.	0.	0.
(8) Roger Altman	1									
Past President	0	X						0.	0.	0.
(9) Jean Andrews	1									
Past President	0	X						0.	0.	0.
(10) Mahlon Bauman	1									
Past President	0	X						0.	0.	0.
(11) Nancy Bredemeier	1									
Past President	0	X						0.	0.	0.
(12) Kameron Duncanson	1									
Past President	0	X						0.	0.	0.
(13) Karen Craighead	1									
Past President	0	X						0.	0.	0.
(14) Wendy Davidson	1									
Past President	0	X						0.	0.	0.
(15) Kathleen Gallagher	1									
Past President	0	X						0.	0.	0.
(16) Kevin Woodford	1									
Past President	0	X						0.	0.	0.
(17) Jim Isley	1									
Past President	0	X						0.	0.	0.
(18) George Martin	1									
Past President	0	X						0.	0.	0.
(19) Sue Ellen Parker	1									
Past President	0	X						0.	0.	0.
(20) Gary Streator	1									
Past President	0	X						0.	0.	0.
(21) Jenny LaGrange	1									
Past President	0	X						0.	0.	0.

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	288,866.			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	83,328.			
	g	Noncash contributions included in lines 1a-1f	1g				
	h	**Total.** Add lines 1a-1f		372,194.			
			Business Code				
Program Service Revenue	2a	World Show	713990	1,652,002.	1,652,002.		
	b	Color Breed Congress	900099	812,054.	812,054.		
	c	Registration & Transfers	713990	290,633.	290,633.		
	d	Show Approval & Fees	713990	104,686.	104,686.		
	e	Other Program Revenue	713990	38,522.	38,457.	65.	
	f	All other program service revenue		11,770.	11,770.		
	g	**Total.** Add lines 2a-2f		2,909,667.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		61,086.	61,086.		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses 7b					
	c	Gain or (loss) 7c					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19 9a					
	b	Less: direct expenses 9b					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances 10a					
	b	Less: cost of goods sold 10b					
	c	Net income or (loss) from sales of inventory					
			Business Code				
Miscellaneous Revenue	11a	Other Revenue	900099	41,948.	41,948.		
	b	Corporate Sponsorship	900099	37,500.	37,500.		
	c	Premises Cost Sharing	531120				
	d	All other revenue					
	e	**Total.** Add lines 11a-11d		79,448.			
	12	**Total revenue.** See instructions		3,422,395.	3,050,136.	65.	0.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,500.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	199,731.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	371,268.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,858.			
9 Other employee benefits				
10 Payroll taxes	42,848.			
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	23,938.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	59,946.			
13 Office expenses	10,999.			
14 Information technology	106,167.			
15 Royalties				
16 Occupancy	47,731.			
17 Travel	69,918.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,089,456.			
20 Interest	1,276.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,723.			
23 Insurance	63,070.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a BSC & Credit Card Fees	52,920.			
b Postage and Shipping	29,411.			
c Printing and Publications	24,889.			
d Repairs & Maintenance	9,623.			
e All other expenses	31,535.			
25 **Total functional expenses.** Add lines 1 through 24e	3,288,807.			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		1,188,651.	1	1,275,677.
	2	Savings and temporary cash investments		586,700.	2	557,045.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,159,325.			
	b	Less: accumulated depreciation	10b 662,333.	488,807.	10c	496,992.
	11	Investments — publicly traded securities		901,421.	11	978,808.
	12	Investments — other securities. See Part IV, line 11			12	
	13	Investments — program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		15,000.	15	15,000.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		3,180,579.	16	3,323,522.
Liabilities	17	Accounts payable and accrued expenses		34,879.	17	24,631.
	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		6,178.	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			25	2.
	26	**Total liabilities.** Add lines 17 through 25		41,057.	26	24,633.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		3,139,522.	27	3,298,889.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		3,139,522.	32	3,298,889.
	33	Total liabilities and net assets/fund balances		3,180,579.	33	3,323,522.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,422,395.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,288,807.
3	Revenue less expenses. Subtract line 2 from line 1	3	133,588.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,139,522.
5	Net unrealized gains (losses) on investments	5	25,779.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,298,889.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number

23-7047066

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

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

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

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

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 $ _____
(ii) Assets included in Form 990, Part X $ 15,000.

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

a Revenue included on Form 990, Part VIII, line 1 $ _____
b Assets included in Form 990, Part X $ _____

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

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

- a [X] Public exhibition
- b [ ] Scholarly research
- c [X] 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. See 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 [X] No

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

- a Board designated or quasi-endowment ____ %
- b Permanent endowment ____ %
- c Term endowment ____ %

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

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

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
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		50,000.		50,000.
b Buildings		719,622.	352,506.	367,116.
c Leasehold improvements				
d Equipment		43,053.	35,727.	7,326.
e Other		346,650.	274,100.	72,550.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				496,992.

Part VII Investments – Other Securities

N/A

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

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

Part VIII Investments – Program Related

N/A

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

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

Part IX Other Assets

N/A

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

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

Part X Other Liabilities

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

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	Rounding	2.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 25, column (B))*		2.

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 N/A

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

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

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

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

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part 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 III, Line 4 - Description Of Organization Collections & How Furthers Exempt Purpose

Original Painting of Pinto Horses by Orren Mixer. On display at organization offices. Reproduction of painting used as organization logo.

SCHEDULE J
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number
23-7047066

Part I Questions Regarding Compensation

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

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

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

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

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Darrell L. Bilke	(i)	183,981.	15,750.	0.	0.	0.	199,731.	0.
	Exec.VP/COO	(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)							

Part III Supplemental Information

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

SCHEDULE O (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service	**Supplemental Information to Form 990 or 990-EZ** Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for instructions and the latest information.	OMB No. 1545-0047 Open to Public Inspection

Name of the organization: PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number: 23-7047066

Form 990, Part I, Line 1 - Organization Mission or Significant Activities

PINTO HORSE NEWSLETTER: Bi-Monthly newsletters distributed to all members without subscription or added cost. Provides news of events and show results. An online magazine has been implemented.

YOUTH CONFERENCE: A special program to provide educational programs and activities to youth members relative to raising and breeding Pinto horses.

CONVENTION: Provides a venue for all officers and directors to conduct annual organization business. Open to all members and guests. Various classes are provided.

JUDGES PROGRAM: Training for judges in standards and judging techniques for the Pinto Horse Breed.

Form 990, Part III, Line 1 - Organization Mission

To improve, promote and enhance the Pinto horse, pony, and miniature. To collect, record and preserve Pinto pedigrees and Pinto competition records. To represent the multifaceted world of Pinto ownership, breeding, competition and pleasure. To provide beneficial services that support and encourage Pinto ownership and participation. To educate by providing materials, programs and services that allow Pinto to be a resource organization in the equine industry. To promote the continued growth of the Pinto Horse Association of America through good horsemanship and good sportsmanship.

Form 990, Part III, Line 4d - Other Program Services Description

Expenses	Including Grants	Revenue

Name of the organization: PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number: 23-7047066

Form 990, Part III, Line 4d - Other Program Services Description

SHOW APPROVAL: Supervision of sanctioned events and record keeping for awards programs and achievement recognition.

Number of Shows: 344 Horses: 2,004 Entries: 5,070

Classes Judged: 19,932 Entries Judged: 102,609

PINTO HORSE NEWSLETTER: Quarterly newsletters distributed to all members without subscription or added cost. Provides news of events and show results. An online magazine has been implemented.

YOUTH CONFERENCE: A special program to provide educational programs and activities to youth members relative to raising and breeding Pinto horses.

CONVENTION: Provides a venue for all officers and directors to conduct annual organization business. Open to all members and guests. Various classes are provided.

JUDGES PROGRAM: Training for judges in standards and judging techniques for the Pinto Horse Breed.

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

Organization has members who pay a membership fee to belong. Members receive the right to show their horses and/or register their horses and to participate in other programs and services provided.

SCHEDULE O
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number
23-7047066

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

The members elect officers and directors.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

Members vote on all key issues. Executive Committee approves all but minor administrative issues. Significant items are subject to approval by the full Board of Directors.

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address

G Annette Pitcher

9593 Shelbyville Rd

Indianapolis, IN 46259

President

Kathy Thomas

14106 NE 119th St.

Brush Prairie, WA 98606

President-Elect

Don McGee

454694 Highway 64

Vian, OK 74962

Executive Committee

Laura Fowler

Name of the organization
PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number
23-7047066

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

10757 Estrella Ave.

Apple Valley, CA 92308

Executive Committee

William D Sparr

2013 Kossuth Ave

Anthon, IA 51004

Executive Committee

Nell M Tekampe

2604 280th Ave

Salem, WI 53168

Immediate Past President

Kelley Reames

498 Johnson Cemetery Rd.

Paris, AR 72855

Director - AR

Fral T Lelli

990 E Wesley St

Name of the organization
PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number
23-7047066

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

Banning, CA 92220

Director-CA

Robert Brian Isbell-Garcia

1220 E Rock Springs Rd NE

Atlanta, GA 30306

Director-GA

Mike Adams

6312 Gaule Rd.

Rochester, IL 62563

Director-IL

Wyneta Duncan

2785 E. 350 S.

Greenfield, IN 46140

Director - IN

Carol Timke

6289 Gear St

Prole, IA 50229

Director - IA

Chris Mensch

Name of the organization
PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number
23-7047066

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

12550 246th St

Lawrence, KS 66044

Director-KS

Alan Shaw

266 VZ Top Farm Rd

Dubach, LA

Director-LA

Mary Osborn

7289 S. McClelland Rd.

Ashley, MI 48806

Director-MI

Jamie Stohlman

98 W Hunters Creek Road

Lapeer, MI 48446

Director-MI

Karen Clark

586 32nd Street SE

Buffalo, MN 55313

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

Director-MN

Helen Fleming-Bryson

804 Oak Grove

Tupelo, MS 38804

Director - MS

Bonnie Carr

7050 State Road J

Fulton, MO 65251

Director-MO

Kari Reeg

PO Box 262

Genoa, NE 68640

Director-NE

Ann DiGiovanni

24 Lane Rd.

Derry NH 03038-4194

Director-NH

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

Ronald Bartholomew

12938 Ira Station Rd

Martville, NY 13111

Director - NY

Lisa M Jostad

4956 164th Ave SE

Kindred, ND 58051

Director-ND

Chaun Merkens

PO Box 92

Kindred, ND 58051

Alt. Director-ND

Kaylee Clagett

1205 Greenbush Rd.

Willard, OH 44890

Director-OH

Kristin Stolee

4511 SW Damon Valley Rd.

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

Wilburton, OK 74578

Director-OK

Tina S Bell

PO Box 618

Molalla, OR 97038

Director-OR

Carmen Lay

436 Bragg Ave.

Smyrna, TN 37167

Director-TN

Jessica L Davidson

12930 Lost Lake Rd

Snohomish, WA 98296

Director - WA

Joni L Osborn

36405 160th St. SE

Sultan, WA 98294

Director-WA

Name of the organization: PINTO HORSE ASSOCIATION OF AMERICA, INC.

Employer identification number: 23-7047066

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

Tina Langness

1593 160th Ave

New Richmond, WI 54017

Director-WI

Carolyn Washburn

14092 Trafalgar Rd. N

Georgetown, Ontario L7G 454

Canada

Director-ON

Roger Altman

PO Box 37

Eaton Rapids, MI 48827

Past President

Jean Andrews

1940 County Rd. Q

Fremont, NE 68025

Past President

Mahlon Bauman

978 40th St. SE

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

Buffalo, MN 55313-5300

Past President

Nancy Bredemeier

4764 Fairgrounds Rd.

Atwater, OH 44201

Past President

Karen Craighead

5098 CR 115

Fulton, MO 65251

Past President

Wendy Davidson

21404 161st Ave.

Monroe, WA 98272

Past President

Kathleen Gallagher

24 Lane Rd.

Derry NH 03038-4194

Past President

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

Jim Isley

105 Driftwood Rd.

Reidsville, NC 27320

Past President

George Martin

510 Clearview St.

Franklin, KY 42134-2037

Past President

Sue Ellen Parker

20629 Hill Rd.

Saegertown, PA 16433

Past President

Gary Streator

2380 Taylor Blair Rd.

West Jefferson, OH 43162

Past President

Jenny LaGrange

23303 Llewellyn Rd

Christmas, FL 32709

Form 990, Part VI, Line 9 - Officer, Director, Trustee, Key Employee Mailing Address (continued)

Past President

Kevin Woodford

3552 190th Ave

Spencer, IA 51301

Past President

Kameron Duncanson

56265 124th Street

Mapleton, MN 56065-4560

Past President

Form 990, Part VI, Line 11b - Form 990 Review Process

Organization's Executive VP/COO together with the Controller review the returns with preparer prior to signature and filing.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Possible conflict of interest issues are discussed at regular Executive Committee meetings. All officers, directors and employees are covered. Pros and cons are discussed and voted on. This is usually done before possible conflict occurs. If determined that a conflict may occur or exist, the activity is not allowed in a continuing relationship with the organization.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

Compensation guidelines are determined at the Executive Committee level for all employees including the Executive VP/COO. The process is normally done annually at

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management (continued)

the time the budget for the next year is presented. The Executive VP/COO participates in the process for all paid staff members except himself. Economic conditions together with survey of salary levels paid by similar organizations are considered. The Executive Committee votes on the final decision. Minutes are taken, as with all meetings.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

Compensation guidelines are determined at the Executive Committee level for all employees including the Executive VP/COO. The process is normally done annually at the time the budget for the next year is presented. The Executive VP/COO participates in the process for all paid staff members except himself. Economic conditions together with survey of salary levels paid by similar organizations are considered. The Executive Committee votes on the final decision. Minutes are taken, as with all meetings.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

All governing documents, Conflict of Interest Policy, and Financial Statements are available at the organization's offices on request. Most are also avaiable for download on the organization's website. A printed rulebook is also available for purchase.

Form **990-T**

Department of the Treasury
Internal Revenue Service

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

For calendar year 2024 or other tax year beginning _____, 2024, and ending _____, _____

Go to *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 an 501(c)(3).

OMB No. 1545-0047

2024

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

A ☐ Check box if address changed.

B Exempt under section
☒ 501(c)(5)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

☐ Check box if name changed and see instructions.)

PINTO HORSE ASSOCIATION OF AMERICA, INC.
7330 NW 23RD STREET
BETHANY, OK 73008

C Book value of all assets at end of year . . . . . 3,323,522.

D Employer identification number: 23-7047066

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
☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

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

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 Darrell L. Bilke 7330 NW 23rd Street Bethany OK 730 Telephone number 405-491-0111

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	0.
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	0.
6	Deduction for net operating loss. See instructions See St 1	6	
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: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	
4a	Amount from Form 4255, Part I, line 3, column (q)	4a	
4b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	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.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	0.
2	Subtract line 1e from Part II, line 7			2	0.
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e			
f	Total amounts due. Add lines 3a through 3e			3f	0.
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	0.

Part III Tax and Payments (continued)

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)		5	
6a	Payments: Preceding year's overpayment credited to the current year	6a		
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	**Total payments.** Add lines 6a through 6j		7	0.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐		8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10	
11	Enter the amount of line 10 you want: **Credited to 2025 estimated tax** **Refunded**		11	

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

		Yes	No
1	At any time during the 2024 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		X
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.		X

3 Enter the amount of tax-exempt interest received or accrued during the tax year $ 0.

4 Enter available pre-2018 NOL carryovers here $ 17,199. 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
511120	$ 664.
541800	$ 3,305.
	$
	$

6a Reserved for future use

b Reserved for future use

Part V Supplemental Information

Provide any 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.

X Signature of officer | 10-25-2025 Date | Exec Vice Pres/COO Title

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
SUZANNE M CREWS	Suzanne M Crews, CPA	10-25-2025		P00049554
Firm's name Suzanne M Crews, PC			Firm's EIN	73-1432749
Firm's address 7300 NW 23rd St, Ste 205 Bethany, OK 73008			Phone no.	405-491-0800

PINTO HORSE ASSOCIATION OF AMERICA, INC. 23-7047066

Statement 1
Form 990-T, Part I, Line 6
Net Operating Loss Deduction

Pre-2018 NOLs Carried Forward From Prior Year		17,199.
Pre-2018 NOLs Included on Form 990-T, Part I, Line 6	0.	
Total Pre-2018 NOLs Applied		0.
Pre-2018 NOLs Expiring This Tax Year		0.
Pre-2018 NOLs Carried Over to Subsequent Tax Years		17,199.

Statement 2
Schedule A, Part II, Line 17
Net Operating Loss Deduction

Loss Year Ending	Original Loss	Loss Previously Used	Loss Available
12/31/19	$ 664.	$ 0.	$ 664.

Net Operating Loss Available	$ 664.
Taxable Income	$ 0.
80% Of Taxable Income	$ 0.
Net Operating Loss Deduction (Limited to Taxable Income)	$ 0.

Statement 4
Schedule A, Part I, Line 12
Other Income

Program Service Revenue	$ 65.
Total	$ 65.

Statement 5
Schedule A, Part II, Line 17
Net Operating Loss Deduction

Loss Year Ending	Original Loss	Loss Previously Used	Loss Available
12/31/23	$ 3,305.	$ 0.	$ 3,305.

Net Operating Loss Available	$ 3,305.
Taxable Income	$ -2,870.
80% Of Taxable Income	$ -2,296.
Net Operating Loss Deduction (Limited to Taxable Income)	$ 0.

Oklahoma Return of Organization Exempt from Income Tax

Form 512-E 2024

Section 501(c) of the Internal Revenue Code

PART 1

For the year January 1 - December 31, 2024, or other taxable year beginning: 2024 ending:

Name of Organization	Federal Employer Identification Number	Date Qualified for Tax Exempt Status
PINTO HORSE ASSOCIATION OF AMERICA, INC.	23-7047066	1956

Address (Number and street)

7330 NW 23RD STREET

City	State or Province	Country	ZIP or Foreign Postal Code:
BETHANY	OK	UNITED STATES	73008

Place an 'X' if: (1) Initial Return (2) Final Return (3) Amended Return (See Schedule 512-E-X on page 2)

PART 2: STATEMENT OF UNRELATED BUSINESS TAXABLE INCOME (Please read instructions on pages 3-4)		Total Federal	Allocable Oklahoma
A	Total unrelated trade or business income - applicable Federal Form(s) 990	0	0
B	Total unrelated trade or business deductions - applicable Fed. Form(s) 990		
C	Unrelated business taxable income - enter here and on line 1 below	0	0

INCOME SUBJECT TO TAX

1	Unrelated business taxable income - from statement above (allocable to Oklahoma)	1	00
2	Other net income - **provide** schedule	2	00
3	Oklahoma Capital Gain deduction (**provide** Form 561-C)	3	00
4	Oklahoma taxable income (total of lines 1, 2 and 3)	4	00

TAX COMPUTATION

5	Tax at 4% of line 4. If trust, see rate schedule on page 3 and place an "1" in the box. If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a "2" in the box. If making an Okla. installment payment pursuant to IRC Sec. 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a "3" in the box	5	00
6	**Less:** Other Credits Form (total from Form 511-CR)	6	00
7	Balance of tax due (line 5 minus line 6, but not less than zero)	7	00
8	2024 Oklahoma estimated tax and extension payments and prior year carryforward	8	00
9	Oklahoma withholding (**provide** Form 1099, Form 500A, Form 500B or other withholding statement)	9	00
10	Amount paid with original return and amount paid after it was filed (amended return only)	10	00
11	Any refunds or overpayment applied (amended return only)	11 (	) 00
12	Total of lines 8 through 11	12	00
13	Overpayment (if line 12 is larger than line 7, enter amount overpaid)	13	00
14	Amount of line 13 to be credited to 2025 estimated tax (original return only)	14	00

Oklahoma Return of Organization Exempt from Income Tax

Name of Organization:	Federal Employer Identification Number:
PINTO HORSE ASSOCIATION OF AMERICA, INC.	23-7047066

Amount from line 14 on page 1 00

Line 15 provides you the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from page 4 of this form in the box below and enter the amount you are donating. If giving to more than one organization, put a "99" in the box and attach a schedule showing how you would like your donation split.

15	Donations from your refund ☐ $2 ☐ $5 ☐ $ _____	15	00
16	Add lines 14 and 15 and enter amount	16	00
17	Amount to be refunded to you (line 13 minus line 16) **Refund**	17	00

Direct Deposit Note:

All refunds must be by direct deposit. See Direct Deposit Information on page 5 for details.

Is this refund going to or through an account that is located outside of the United States? ☐ **Yes** ☐ **No**

Deposit my refund in my: ☐ **Checking Account** ☐ **Savings Account**

Routing Number:

Account Number:

18	Tax Due (if line 7 is larger than line 12 enter tax due) **Tax Due**	18	0 00
19	For delinquent payment, add penalty of 5% plus interest at 1.25% per month	19	00
20	Underpayment of estimated tax interest Annualized ☐	20	00
21	Total tax, penalty and interest due - Add lines 18-20; pay in full with return **Balance Due**	21	0 00

Under penalty of perjury, I declare the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief.

Signature of Officer or Trustee	Date	Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.	Signature of Preparer	Date
X Darrell L. Bilke	10-25-2025	X	Suzanne M Crews, CPA	10-25-2025
Printed Name: DARRELL L BILKE			Printed Name of Preparer: SUZANNE M CREWS, PC	
Title: EXEC VP/COO	Phone Number: 405-491-0111		Phone Number: 405-491-0800	Preparer's PTIN: P00049554

SCHEDULE 512-E-X: AMENDED RETURN SCHEDULE (See instructions on page 3)

A Did you file an amended Federal income tax return? ☐ Yes ☐ No

Provide a copy of the amended Federal return and a copy of "Statement of Adjustment", IRS refund check or deposit slip.

B If this return is being filed due to a Federal audit, **provide** a complete copy of the RAR.

C Explanation or reason for amended return (**provide** all necessary schedules):

_____

_____

Do not staple documentation to this form. To attach items, please use a paper clip.
Mailing Address for this form: PO Box 26800, Oklahoma City, OK 73126-0800

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.