

Return of Organization Exempt From Income Tax

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

2025

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

A For the 2025 calendar year, or tax year beginning , **and ending**

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

C Name of organization: **REFORM AMERICA**
 Doing business as **DBA CREATED EQUAL**
 Number and street (or P.O. box if mail is not delivered to street address) **PO BOX 360502** Room/suite
 City or town, state or province, country, and ZIP or foreign postal code **COLUMBUS, OHIO OH 43236-0502**

D Employer identification number: **33-1097372**

E Telephone number: **614-419-9000**

F Name and address of principal officer:
MARK HARRINGTON
4565 MT RUSHMORE COURT
GAHANNA OH 43230

G Gross receipts \$ **2,933,951**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.

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

J Website: **WWW.CREATEDEQUAL.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2004** **M** State of legal domicile: **OH**

H(c) Group exemption number

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CREATED EQUAL IS A SOCIAL ACTION MOVEMENT SEEKING TO END THE GREATEST HUMAN RIGHTS INJUSTICE OF OUR TIME. OUR GOAL IS TO RESTORE THE TRUE MEANING OF EQUALITY TO INCLUDE EQUAL PROTECTION BETWEEN THE BORN AND THE PREBORN.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	31
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,459,414	2,899,984
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	98,114	32,367
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,125	1,600
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,563,653	2,933,951
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		782,863	779,845
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25)		152,715	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,303,523	1,392,482
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,086,386	2,172,327	
19 Revenue less expenses. Subtract line 18 from line 12	477,267	761,624	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,027,468	2,822,989
	22 Net assets or fund balances. Subtract line 21 from line 20	7,920	15,004
		2,019,548	2,807,985

Part II Signature Block

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

Sign Here

Signature of officer: **MARK HARRINGTON** Date: _____
 Type or print name and title: **BOARD MEMBER**

Paid Preparer Use Only

Preparer's name: **LARRY A. MORRISON** Preparer's signature: **LARRY A. MORRISON** Date: **03/20/26** Check if self-employed PTIN: **P00952291**

Firm's name: **PINNACLE CPA ADVISORY GROUP, LLC** Firm's EIN: **83-2326569**
 Firm's address: **590 LEXINGTON AVE MANSFIELD, OH 44907-1505** Phone no.: **419-756-3211**

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 [X]

1 Briefly describe the organization's mission:
CREATED EQUAL IS A SOCIAL ACTION MOVEMENT SEEKING TO END THE GREATEST HUMAN RIGHTS INJUSTICE OF OUR TIME. OUR GOAL IS TO RESTORE THE TRUE MEANING OF EQUALITY TO INCLUDE EQUAL PROTECTION BETWEEN THE BORN AND THE PREBORN.

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 \$ 1,554,280 including grants of \$) (Revenue \$)
SEE SCHEDULE O

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
WEBSITE:
MAINTAINED WEB-SITE: WWW.CREATEDEQUAL.ORG

4c (Code:) (Expenses \$ 851 including grants of \$) (Revenue \$)
FILMS:
CREATED AND UPLOADED SHORT VIDEO CLIPS TO YOUTUBE

4d Other program services (Describe on Schedule O.)
(Expenses \$ 166,044 including grants of \$) (Revenue \$)

4e Total program service expenses 1,721,175

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

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 []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a, 1b, 1c. Includes questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Yes No

Table with 3 main columns: Question, Yes, No. Rows include: 2a Employees reported (31), 2b Federal employment tax returns (X), 3a Unrelated business gross income (\$1,000 or more) (X), 3b Form 990-T filed (No), 4a Foreign financial accounts (X), 4b Foreign country name, 5a Prohibited tax shelter transaction (X), 5b Taxable party notification (X), 5c Form 8886-T filed (No), 6a Annual gross receipts > \$100,000 (X), 6b Solicitation statement (No), 7 Organizations receiving deductible contributions (7a-7h), 8 Sponsoring organizations (8), 9 Sponsoring organizations (9a-9b), 10 Section 501(c)(7) organizations (10a-10b), 11 Section 501(c)(12) organizations (11a-11b), 12a Section 4947(a)(1) trusts (12a-12b), 13 Section 501(c)(29) health insurers (13a-13c), 14a Indoor tanning services (X), 14b Form 720 filed (No), 15 Section 4960 tax (X), 16 Section 4968 excise tax (X), 17 Section 501(c)(21) organizations (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

Table with 3 columns: Question, Yes, No. Rows include: 1a (7), 1b (6), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

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

CPA ADVISORY GROUP INC 131 DILLMONT DRIVE, SUITE 200 COLUMBUS OH 43031 614-942-1990

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) MARK HARRINGTON BOARD MEMBER	50.00 0.00	X		X			119,582	0	0	
(2) JOYCE BEATHARD TREASURER	0.00 0.00	X		X			0	0	0	
(3) WILLIAM CALVIN PRESIDENT	0.00 0.00	X		X			0	0	0	
(4) TERRY GENSEMER CHAIRMAN OF THE BRD	0.00 0.00	X					0	0	0	
(5) JILL STANEK BOARD MEMBER	0.00 0.00	X					0	0	0	
(6) ALEX TORNERO BOARD MEMBER	0.00 0.00	X					0	0	0	
(7) MARK WOLF BOARD MEMBER	0.00 0.00	X					0	0	0	
(8)										
(9)										
(10)										
(11)										

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)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal							119,582			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							119,582			

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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <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

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