Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning 01/01/2025 **and ending** 12/31/2025

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

C Name of organization
DRUG REFORM COORDINATION NETWORK INC

Number and street (or P.O. box if mail is not delivered to street address) — Room/suite
PO Box 9853

City or town, state or province, country, and ZIP or foreign postal code
Washington, DC 20016

D Employer identification number
52-2034866

E Telephone number
202-293-8340

F Group Exemption Number

G Accounting Method: ☐ Cash ☑ Accrual Other (specify):

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I Website: https://stopthedrugwar.org

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☑ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

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

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 28,334

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	28,334
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	0
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 0		
	b	Less: cost of goods sold	7b 0		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	28,334
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	0
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	13,124
	13	Professional fees and other payments to independent contractors		13	586
	14	Occupancy, rent, utilities, and maintenance		14	0
	15	Printing, publications, postage, and shipping		15	138
	16	Other expenses (describe in Schedule O) .See Schedule O, Statement 2		16	15,333
	17	**Total expenses.** Add lines 10 through 16		17	29,181
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-847
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	-85,057
	20	Other changes in net assets or fund balances (explain in Schedule O) .See Schedule O, Statemer		20	1
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	-85,903

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	20	22	753
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O) See Schedule O, Statement 4	1,415	24	1,071
25	**Total assets**	1,435	25	1,824
26	**Total liabilities** (describe in Schedule O) See Schedule O, Statement 5	86,492	26	87,727
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	-85,057	27	-85,903

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? drug policy reform advocacy group

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	Advocated on cannabis policy issues including access to financial services for state-legal businesses, rescheduling, and international treaties. Participated in cannabis policy working groups. (Grants $ 0) If this amount includes foreign grants, check here ☐	28a	8,736
29	Provided the email and web platforms for the StoptheDrugWar.org web site, including the Drug War Chronicle newsletter. (Grants $ 0) If this amount includes foreign grants, check here ☐	29a	7,837
30	Conducted legislative advocacy and participated in working groups on drug policy and related human rights issues. Continued distributing the letter to US Senators on human rights in the Philippine drug war, with Leila de Lima as lead signatory, in early 2025. (Grants $ 0) If this amount includes foreign grants, check here ☐	30a	5,333
31	Other program services (describe in Schedule O) (Grants $ 0) If this amount includes foreign grants, check here ☐	31a	0
32	**Total program service expenses** (add lines 28a through 31a)	32	21,906

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
David Borden Director, President, Executive Director	4.00	10,837	0	0
Michael Krawitz Director	1.00	0	0	0
Marco Perduca Director	1.00	0	0	0
Joey Tranchina Director, Treasurer	1.00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: _____; section 4912: _____; section 4955: _____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed:			
42a	The organization's books are in care of: David Borden Telephone no. 202-293-8340 Located at: PO Box 9853, Washington, DC 20016 ZIP + 4 20016			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: Belgium See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	✔	
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		✔
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I 46		✔

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

		Yes	No
47	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 47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48		
49a	Did the organization make any transfers to an exempt non-charitable related organization? 49a		
b	If "Yes," was the related organization a section 527 organization? 49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 . . . . . _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 . . _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☐ **Yes** ☐ **No**

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	Date
David Borden, President and Executive Director	
Officer's name and title	

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

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

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	Employer identification number
DRUG REFORM COORDINATION NETWORK INC	52-2034866

Form 990-EZ, Part I, Line 12 - Staff including officers went largely unpaid during 2025, due to the organization's difficult financial circumstances. This return reports, in the expenses and liabilities sections, a portion of what we'd hoped to be able to pay people. It does so as unpaid salary which the organization intends to pay, together with the associated tax and insurance costs. In addition to that committed back pay amount, we note here by way of memorandum, an additional amount of discretionary back pay for 2025, which the organization will issue in the (less likely) scenario that it is ever possible to do so. This discretionary back pay totals $2,113.53 in salary, plus FICA, Medicare and workers comp, which at current rates would bring the total cost to $2,320.73. The limited pay issued, committed back pay promised, and discretionary back pay, combine to the total of what the original hoped-for salaries were.

Reasonable Cause Explanations

Explanation
Our organization is not required to file a 990 return. We do so voluntarily, as our method of providing a publicly-available financial statement. Because we were not required to file this return at all, it should not be considered late.

Other Expenses Structured Explanation

Description	Amount
Account Transfer Fees	37
Anti Spam Service	21
Anti Virus Service	62
Backup Services	105
Cloudflare	236
Directors and Officers Insurance	427
Domain Registrations	98
Donation Processing Fees	57
Donations Processing Services	505
Email Accounts	34
Internet Access	36
List Legislative Service	8,694
Loan Interest	1,259
Local Travel	12
Monthly Service Fees	120
Other Banking Fees	477
PayPal Transaction Fees	116
Server	2,207
Software general use	23
Telephone	352
Web Site Programming and Design	455
Total:	**15,333**

Other Changes In Net Assets Structured Explanation

Description	Amount
Whole dollar rounding of individual return and balance sheet lines	1
Total:	**1**

Other Assets Structured Explanation

Description	EOY Amount
Cleantalk prepaid	3
Cloudflare prepaid	59
Directors and Officers insurance prepaid	528
Domain registrations prepaid	342
Dropbox prepaid	16
Memberships prepaid	100
Norton prepaid	2
Postage prepaid	21
Total:	**1,071**

Other Liabilities Structured Explanation

Description	EOY Amount
Accounts payable	25,973
Committed back pay owed to staff	8,690
Expenses due to partner organization	412
Payroll liabilities	2,015
SBA disaster loan	50,637
Total:	**87,727**