

Form 990

EXTENDED TO NOVEMBER 17, 2025

Return of Organization Exempt From Income Tax

Department of the Treasury
Internal Revenue ServiceUnder 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		and ending		
<input checked="" type="checkbox"/> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization D Employer identification number		
DIVERS ALERT NETWORK Doing business as Number and street (or P.O. box if mail is not delivered to street address) 6 WEST COLONY PLACE Room/suite		E Telephone number 919-684-2948 W F Name and address of principal officer: WILLIAM ZIEFLE SAME AS C ABOVE		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 13,568,684. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number		
J Website: DAN.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
		L Year of formation: 1990 M State of legal domicile: NC		
Part I Summary				
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: DAN HELPS DIVERS IN NEED WITH EMERGENCY MEDICAL INFORMATION, ASSISTANCE AND REFERRALS, AND			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Revenue	3 Number of voting members of the governing body (Part VI, line 1a) 3 9			
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 8			
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 46			
	6 Total number of volunteers (estimate if necessary) 6 8			
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 388,941.			
	b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 11,462.			
				Prior Year 350,597. 686,945.
				9,722,314. 8,151,256.
				174,331. 376,518.
				4,006,974. 4,142,596.
Expenses	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 14,254,216. 13,357,315.			
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 252,932. 570,011.			
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.			
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 5,954,324. 4,712,958.			
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.			
	b Total fundraising expenses (Part IX, column (D), line 25) 48,355.			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 7,335,827. 8,071,315.			
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 13,543,083. 13,354,284.			
	19 Revenue less expenses. Subtract line 18 from line 12 711,133. 3,031.			
				Beginning of Current Year 45,013,470. 49,213,456.
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 1,898,205. 2,600,175.			
	21 Total liabilities (Part X, line 26) 43,115,265. 46,613,281.			
				End of Year 1,898,205. 2,600,175.
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 WILLIAM ZIEFLE, PRESIDENT/CEO		Date	
Paid Preparer	Preparer's name ROBERT LEWIS	Preparer's signature ROBERT LEWIS	Date 11/7/2025 Check <input type="checkbox"/> if self-employed PTIN P00332659	
Use Only	Firm's name BLACKMAN & SLOOP ADVISORS, INC.	Firm's EIN 56-1304727		
Firm's address 1414 RALEIGH ROAD, SUITE 300 CHAPEL HILL, NC 27517		Phone no. (919) 942-8700		
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
DAN HELPS DIVERS IN NEED WITH EMERGENCY MEDICAL INFORMATION, ASSISTANCE AND REFERRALS, AND PROMOTES DIVE SAFETY THROUGH RESEARCH, EDUCATION, PRODUCTS, AND SERVICES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
 If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses \$ **6,472,827.** including grants of \$ **570,011.**) (Revenue \$ **10,352,118.**)
DAN PROVIDES MEMBER SERVICES, INCLUDING A SUBSCRIPTION TO ALERT DIVER MAGAZINE AND OTHER MATERIAL, INFORMATION PERTAINING TO UNDERWATER SAFETY AND ACCIDENTS, AND A 24/7 EMERGENCY HOTLINE. THERE ARE CURRENTLY 189,679 (PLUS DEPENDENTS) ACTIVE MEMBERSHIPS.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
DAN IS CONTINUALLY INVOLVED IN RESEARCH RELATED TO MEDICAL CONDITIONS AND PHYSIOLOGICAL RESULTS FROM UNDERWATER DIVING ACCIDENTS. THIS INFORMATION IS MADE AVAILABLE TO THE DIVING COMMUNITY THROUGHOUT THE WORLD AND IS PUBLISHED PERIODICALLY IN A DIVING ACCIDENT AND FATALITY REPORT. DAN ALSO SUPPORTS A 24/7/365 EMERGENCY HOTLINE STAFFED BY PHYSICIANS AND MEDICS THAT IS AVAILABLE TO THE GENERAL PUBLIC TO ADDRESS ISSUES ARISING FROM DIVING ACCIDENT AND MEDICAL CONDITIONS THAT COULD AFFECT A PERSON'S FITNESS TO DIVE.

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

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

4e Total program service expenses **6,472,827.**

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)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? 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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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. <ul style="list-style-type: none"> a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 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? <i>If "Yes," complete Schedule D, Part VII</i> 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? <i>If "Yes," complete Schedule D, Part VIII</i> 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? <i>If "Yes," complete Schedule D, Part IX</i> e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 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)? <i>If "Yes," complete Schedule D, Part X</i> 	11a X	
11b X		
11c X		
11d X		
11e X		
11f X		
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
12b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States? <ul style="list-style-type: none"> 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? <i>If "Yes," complete Schedule F, Parts I and IV</i> 	14a X	
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a X	
20b X		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c	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	
24d	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	X
25b	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	X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	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):		
28a	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
28b	b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
28c	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
35b	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	X
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	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	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 ComplianceCheck 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	54
1b	b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
1c	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	46
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	X
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).	7a	X
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?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	X
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
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?	9a	
9	Sponsoring organizations maintaining donor advised funds.	9b	
10	Section 501(c)(7) organizations. Enter:	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11a	
11	Section 501(c)(12) organizations. Enter:	11b	
a	Gross income from members or shareholders	12a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	12b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	13a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	13b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13c	
a	Is the organization licensed to issue qualified health plans in more than one state?	14a	X
Note: See the instructions for additional information the organization must report on Schedule O.			
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	14b	
c	Enter the amount of reserves on hand	15	X
14a	Did the organization receive any payments for indoor tanning services during the tax year?	16	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	17	
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.			
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.			
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.			

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	9	
1b	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.		
b	Enter the number of voting members included on line 1a, above, who are independent	8	
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?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		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?		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?		
b	Each committee with authority to act on behalf of the governing body?		
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		
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?	
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?	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	
13	Did the organization have a written whistleblower policy?	
14	Did the organization have a written document retention and destruction policy?	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	
a	The organization's CEO, Executive Director, or top management official	
b	Other officers or key employees of the organization	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	
b	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	NC, CA, TX
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.	
	<input type="checkbox"/> Own website	<input type="checkbox"/> Another's website
	<input checked="" type="checkbox"/> Upon request	<input type="checkbox"/> Other (explain on Schedule O)
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
20	State the name, address, and telephone number of the person who possesses the organization's books and records	
	WILLIAM ZIEFLE - 919-684-2948	
	6 WEST COLONY PLACE, DURHAM, NC 27705	

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 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			
(1) PANCHABI VAITHIYANATHAN COO/CIO	10.00			X			338,190.	0.	54,594.
	30.00								
(2) WILLIAM ZIEFLE PRESIDENT AND CEO	10.00		X				337,116.	0.	54,730.
	50.00								
(3) G. JONA POE DIRECTOR	1.00	X					0.	251,297.	0.
	1.00								
(4) THEON WEBSTER CFO	5.00		X				198,374.	0.	25,095.
	35.00								
(5) WAYNE MASSEY DIRECTOR THR 12/24	1.00	X					30,000.	0.	0.
	1.00								
(6) DOUGLAS EBERSOLE DIRECTOR	1.00	X					0.	0.	0.
	1.00								
(7) DOUGLAS STRACENER DIRECTOR	1.00	X					0.	0.	0.
	1.00								
(8) SHANA BARCLAY DIRECTOR	1.00	X					0.	0.	0.
	1.00								
(9) HARRY RODGERS DIRECTOR	1.00	X					0.	0.	0.
	1.00								
(10) KATHY WEYDIG BOARD CHAIR	1.00	X					0.	0.	0.
	1.00								
(11) MICHAEL LANG DIRECTOR	1.00	X					0.	0.	0.
	1.00								
(12) MICHAEL GERNHARDT DIRECTOR	1.00	X					0.	0.	0.
	1.00								
(13) ROBERT COOK DIRECTOR	1.00	X					0.	0.	0.
	1.00								
(14) WILLIAM ANLYAN DIRECTOR THR 12/24	1.00	X					0.	0.	0.
	1.00								

Part VII

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

1b Subtotal	903,680.	251,297.	134,419.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	903,680.	251,297.	134,419.

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 3

		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>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>	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
WATERHOUSE PUBLISHING PO BOX 2720, KEY LARGO, FL 33037	PUBLISHING SERVICES	312,000.
ACLS LTD, 52 HAROLD STREET, AUCKLAND, NEW ZEALAND 1024	PHONE ANSWERING SERVICE FOR MEDICINE	136,268.
ODGERS BERNDTSON LLC 730 THIRD AVE, 23RD FL, NEW YORK, NY 10017	CEO SEARCH	128,750.
BDO PO BOX 677973, DALLAS, TX 75201	STRATEGIC ASSESSMENT	116,560.

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 4

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	1 a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	686,945.		
	g Noncash contributions included in lines 1a-1f	1g	\$		
	h Total. Add lines 1a-1f		686,945.		
Program Service Revenue	2 a MEMBERSHIP DUES	Business Code 900099	8,151,256.	8,151,256.	
	b				
	c				
	d				
	e				
	f All other program service revenue		8,151,256.		
	g Total. Add lines 2a-2f		8,151,256.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		411,247.		411,247.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties		1,552,793.		1552793.
	6 a Gross rents	(i) Real 6a 200,175.			
	b Less: rental expenses	(ii) Personal 6b 176,640.			
	c Rental income or (loss)	6c 23,535.			
	d Net rental income or (loss)		23,535.	23,535.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities 7a			
	b Less: cost or other basis and sales expenses	(ii) Other 7b 34,729.			
	c Gain or (loss)	7c -34,729.			
	d Net gain or (loss)		-34,729.		-34,729.
	8 a 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				
	9 a Gross income from gaming activities. See Part IV, line 19	9a			
	b Less: direct expenses	9b			
	c Net income or (loss) from gaming activities				
	10 a 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				
Miscellaneous Revenue	11 a MISCELLANEOUS INCOME	Business Code 713990	2,200,862.	2,200,862.	
	b ADVERTISING INCOME	541800	365,406.	365,406.	
	c				
	d All other revenue				
	e Total. Add lines 11a-11d		2,566,268.		
	12 Total revenue. See instructions		13,357,315.	10352118.	388,941.
					1929311.

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 X

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	434,506.	434,506.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	9,505.	9,505.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	126,000.	126,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,038,099.	649,056.	389,043.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,800,661.	1,843,757.	956,904.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	645,738.	260,431.	385,307.	
10 Payroll taxes	228,460.	92,140.	136,320.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17	30,294.		30,294.	
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,734,130.	1,137,271.	596,859.	
12 Advertising and promotion	1,860,139.	339,972.	1,520,167.	
13 Office expenses	1,195,167.	650,890.	508,123.	36,154.
14 Information technology	3,173.	2,508.	665.	
15 Royalties				
16 Occupancy	80,748.	79,689.	1,059.	
17 Travel	755,381.	405,011.	350,370.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	181,023.	90,511.	90,512.	
23 Insurance	111,506.		111,506.	
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 MISCELLANEOUS	1,899,207.	276,636.	1,610,370.	12,201.
b LICENSES AND FEES	144,317.		144,317.	
c REPAIRS AND MAINTENANCE	57,182.	55,896.	1,286.	
d MEMBER SUPPORT	19,048.	19,048.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	13,354,284.	6,472,827.	6,833,102.	48,355.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	7,969,258.	1	3,693,524.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	276,423.	4	319,220.
	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			
	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)	948,351.	5	2,546,342.
	7 Notes and loans receivable, net		6	
	8 Inventories for sale or use		7	
	9 Prepaid expenses and deferred charges	265,668.	8	182,621.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,871,785.		
	b Less: accumulated depreciation	10b 4,514,074.	10c 2,522,986.	2,357,711.
	11 Investments - publicly traded securities	4,712,154.	11	12,148,185.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	1,201,769.	14	1,201,769.
	15 Other assets. See Part IV, line 11	27,116,861.	15	26,764,084.
	16 Total assets. Add lines 1 through 15 (must equal line 33)	45,013,470.	16	49,213,456.
Liabilities	17 Accounts payable and accrued expenses	740,025.	17	1,587,437.
	18 Grants payable		18	
	19 Deferred revenue	1,158,180.	19	796,677.
	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	216,061.
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,898,205.	26	2,600,175.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	38,690,021.	27	41,615,571.
	28 Net assets with donor restrictions	4,425,244.	28	4,997,710.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	43,115,265.	32	46,613,281.
	33 Total liabilities and net assets/fund balances	45,013,470.	33	49,213,456.

Form 990 (2024)

Part XI Reconciliation of Net AssetsCheck 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	13,357,315.
2 Total expenses (must equal Part IX, column (A), line 25)	2	13,354,284.
3 Revenue less expenses. Subtract line 2 from line 1	3	3,031.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	43,115,265.
5 Net unrealized gains (losses) on investments	5	347,762.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	133,320.
9 Other changes in net assets or fund balances (explain on Schedule O)	9	3,013,903.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	46,613,281.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	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:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b 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:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	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
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

Form 990 (2024)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

DIVERS ALERT NETWORK

Employer identification number

56-1696689

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

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

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Schedule A (Form 990) 2024

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	421,340.	2713411.	522,168.	350,597.	686,945.	4694461.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	981,203.	7174919.	8934609.	10390157.	10352118.	37833006.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1402543.	9888330.	9456777.	10740754.	11039063.	42527467.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	250.		15,000.			15,250.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b	250.		15,000.			15,250.
8 Public support. (Subtract line 7c from line 6.)						42512217.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	1402543.	9888330.	9456777.	10740754.	11039063.	42527467.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2308737.	2998905.	2995839.	3253670.	2164215.	13721366.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2308737.	2998905.	2995839.	3253670.	2164215.	13721366.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on		101,659.	231,285.	319,730.	365,406.	1018080.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	3711280.	12988894.	12683901.	14314154.	13568684.	57266913.
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	74.24	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	73.76	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	23.96	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	24.93	%

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b **33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a The organization satisfied the Activities Test. Complete line 2 below.
- b The organization is the parent of each of its supported organizations. Complete line 3 below.
- c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI

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

Schedule A

Payments from Disqualified Persons Included on Part III, Line 7a

2024

**** Do Not File ****
***** Not Open to Public Inspection *****

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

DIVERS ALERT NETWORK**Employer identification number****56-1696689****Organization type** (check one):**Filers of:**Form 990 or 990-EZ 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organizationForm 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (Rev. 12-2024)

Name of organization

DIVERS ALERT NETWORK

Employer identification number

56-1696689

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<u>JERRY VOGEL FOUNDATION</u> <u>1311 MAMARONECK AVENUE SUITE 340</u> <u>WHITE PLAINS, NY 10605</u>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<u>ROBERT B. MACKEY</u> <u>9255 RIDGE ROAD</u> <u>GOODRICH, MI 48438</u>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<u>LAWRENCE LEVINE</u> <u>7669 PLAYA RIENTA WAY</u> <u>DELRAY BEACH, FL 33446</u>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<u>KENDALL VALENTINE</u> <u>865 CENTRAL AVE, APT L-501</u> <u>NEEDHAM, MA 02492</u>	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<u>THOMAS REAVES</u> <u>1673 CROWNE WAY</u> <u>MINDEN, NV 89423</u>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<u>ANONYMOUS</u> <u>6 WEST COLONY PLACE</u> <u>DURHAM, NC 27705</u>	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

DIVERS ALERT NETWORK

Employer identification number

56-1696689

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<u>WILLIAM ALLEN</u> <u>19682 NORWICH RD</u> <u>LIVONIA, MI 48152</u>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<u>CHRISTOPHER CONGER</u> <u>2641 VILLAGE LANE</u> <u>BOSSIER CITY, LA 71112</u>	\$ <u>25,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<u>ELIZABETH DAUGHERTY</u> <u>3809 E ORANGE DRIVE</u> <u>HERNANDO, FL 34442</u>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<u>JOANNE HARANO</u> <u>2915 BENVENUE AVE, APT B</u> <u>BERKLEY, CA 94705</u>	\$ <u>6,441.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	<u>ROBERT LOURIE</u> <u>7 STRONG'S LANE</u> <u>SETAUKEET, NY 11733</u>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

DIVERS ALERT NETWORK

56-1696689

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

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

Name of organization

Employer identification number

DIVERS ALERT NETWORK

56-1696689

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

OMB No. 1545-0047

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.Open to Public
Inspection

Name of the organization

DIVERS ALERT NETWORK

Employer identification number

56-1696689

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

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

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

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

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

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

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

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included on line 2a

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

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

\$

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

a Revenue included on Form 990, Part VIII, line 1

\$

b Assets included in Form 990, Part X

\$

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No										
b If "Yes," explain the arrangement in Part XIII and complete the following table:	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1c</td> <td></td> </tr> <tr> <td style="text-align: center;">1d</td> <td></td> </tr> <tr> <td style="text-align: center;">1e</td> <td></td> </tr> <tr> <td style="text-align: center;">1f</td> <td></td> </tr> </tbody> </table>			Amount	1c		1d		1e		1f	
	Amount											
1c												
1d												
1e												
1f												
c Beginning balance												
d Additions during the year												
e Distributions during the year												
f Ending balance												
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?	<input type="checkbox"/> Yes	<input type="checkbox"/> No										
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII	<input type="checkbox"/>											

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	4,332,255.	3,765,103.	3,967,105.	3,363,925.	2,919,774.
b Contributions	242,045.		375,926.	338,862.	100,993.
c Net investment earnings, gains, and losses	374,571.	567,152.	-577,928.	264,318.	343,158.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	4,948,871.	4,332,255.	3,765,103.	3,967,105.	3,363,925.

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	<u>56.3700</u>	%
c Term endowment	<u>43.6300</u>	%

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:

(i) Unrelated organizations?
(ii) Related organizations?

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

	Yes	No
3a(i)		X
3a(ii)		X
3b		

4 Describe in Part XIII the intended uses of the organization's land, buildings, and equipment.

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		267,892.		267,892.
b Buildings		4,285,845.	2,522,517.	1,763,328.
c Leasehold improvements				
d Equipment		2,318,048.	1,991,557.	326,491.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				2,357,711.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

2,357,711.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))

Part IX Other Assets

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

(a) Description	(b) Book value
(1) INVESTMENT IN SUBSIDIARIES	26,764,084.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) 26,764,084.

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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

Schedule D (Form 990) (Rev. 12-2024)

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

1 Total revenue, gains, and other support per audited financial statements	1	15,001,307.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments	2a	347,762.
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII.)	2d	3,190,543.
e Add lines 2a through 2d	2e	3,538,305.
3 Subtract line 2e from line 1	3	11,463,002.
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	30,294.
b Other (Describe in Part XIII.)	4b	1,864,019.
c Add lines 4a and 4b	4c	1,894,313.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	13,357,315.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

1 Total expenses and losses per audited financial statements	1	11,636,611.
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	176,640.
e Add lines 2a through 2d	2e	176,640.
3 Subtract line 2e from line 1	3	11,459,971.
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	30,294.
b Other (Describe in Part XIII.)	4b	1,864,019.
c Add lines 4a and 4b	4c	1,894,313.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	13,354,284.

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 XI, LINE 2D - OTHER ADJUSTMENTS:

INCOME FROM SUBSIDIARIES	3,013,903.
RENTAL EXPENSES NETTED AGAINST REVENUE	176,640.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	3,190,543.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INCOME FROM DISREGARDED ENTITIES	1,864,019.
----------------------------------	------------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES NETTED AGAINST REVENUE	176,640.
--	----------

PART XII, LINE 4B - OTHER ADJUSTMENTS:

EXPENSES FROM DISREGARDED SUBSIDIARIES	1,864,019.
--	------------

Part XIII **Supplemental Information** *(continued)*

SCHEDULE F
(Form 990)(Rev. December 2024)
Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

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

Employer identification number

DIVERS ALERT NETWORK

56-1696689

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	0	PROGRAM SERVICES	MEMBER SERVICES	546,046.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	PROGRAM SERVICES	MEMBER SERVICES	58,500.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	MEMBER SERVICES	1,367,973.
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	MEMBER SERVICES	17,500.
3 a Subtotal	0	0			1,990,019.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			1,990,019.

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

Schedule F (Form 990) (Rev. 12-2024)

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	DIVE SAFETY GRANT	58,500.	WIRE	0.		
		MIDDLE EAST AND NORTH AFRICA	DIVE SAFETY GRANT	50,000.	WIRE	0.		
		EAST ASIA AND THE PACIFIC	DIVE SAFETY GRANT	17,500.	WIRE	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

3

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* Yes No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* Yes No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* Yes No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

SCHEDULE I
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

DIVERS ALERT NETWORK**Employer identification number**
56-1696689**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
UC SAN DIEGO FOUNDATION 9500 GILMAN DR SAN DIEGO, CA 92093	95-2872494	501C3	116,500.	0.			DIVE SAFETY
DUKE UNIVERSITY HEALTH SYSTEM PO BOX 90581 DURHAM, NC 27708	56-2070036	501C3	116,500.	0.			DIVE SAFETY
UNC SPONSORED RESEARCH PO BOX 402420 ATLANTA, GA 30384	56-6001393	501C3	200,000.	0.			DIVE SAFETY

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

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

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

Schedule I (Form 990) (Rev. 12-2024)

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	1	9,505.	0.		DIVE SAFETY

Part IV

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

SCHEDULE J
(Form 990)(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

DIVERS ALERT NETWORK

Employer identification number
56-1696689**Part I Questions Regarding Compensation**

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.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> 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

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?

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.

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> 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?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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?

b Any related organization?

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?

b Any related organization?

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

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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

For Paperwork Reduction Act Notice, see the Instructions for Form 990.**Schedule J (Form 990) (Rev. 12-2024)**

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.

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 L

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service**Transactions With Interested Persons**Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a,
28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

OMB No. 1545-0047

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

DIVERS ALERT NETWORK

Employer identification number
56-1696689**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

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

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

Part II Loans to and/or From Interested PersonsComplete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization
reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?	(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
						Yes	No	Yes	No	Yes	No
(1) DAN SERVICES	SUBSIDIA	ACCOUNTS	X	2,546,342.	2,546,342.			X		X	
(2) DAN SERVICES	SUBSIDIA	ACCOUNTS	X	216,061.	216,061.			X		X	
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											

Total \$ 2,762,403.

Part III Grants or Assistance Benefiting Interested Persons

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) (Rev. 12-2024)

SEE PART V FOR CONTINUATIONS

Part IV Business Transactions Involving Interested Persons

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) WILLIAM ANLYAN	DIRECTOR	259,210.	DIRECTOR IS		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Supplemental Information

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

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: DAN SERVICES

(B) RELATIONSHIP WITH ORGANIZATION: SUBSIDIARY

(C) PURPOSE OF LOAN: ACCOUNTS RECEIVABLE BALANCE

(A) NAME OF PERSON: DAN SERVICES

(B) RELATIONSHIP WITH ORGANIZATION: SUBSIDIARY

(C) PURPOSE OF LOAN: ACCOUNTS PAYABLE BALANCE

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: WILLIAM ANLYAN

(D) DESCRIPTION OF TRANSACTION: DIRECTOR IS PRINCIPAL AT LUMINA WEALTH MANAGEMENT WHO MANAGES THE ORGANIZATION'S INVESTMENTS.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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.**Open to Public
Inspection**

Name of the organization

DIVERS ALERT NETWORK

Employer identification number
56-1696689**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**PROMOTES DIVE SAFETY THROUGH RESEARCH, EDUCATION, PRODUCTS, AND
SERVICES.**FORM 990, PART VI, SECTION A, LINE 4:**ON FEB 4, 2024, THE BYLAWS WERE AMENDED TO CHANGE THE LENGTH OF A
DIRECTOR'S TERM (FROM 5 YEARS TO 3 YEARS) AND TO ADD TERM LIMITS (NO MORE
THAN 2 CONSECUTIVE TERMS).**FORM 990, PART VI, SECTION B, LINE 11B:**

THE 990 IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:EMPLOYEES ARE REQUIRED TO FILE A DISCLOSURE FORM DESCRIBING ANY ACTIVITIES
OR PERSONAL INTERESTS THAT COULD LEAD TO A CONFLICT OF INTEREST. THERE ARE
TWO TYPES OF DISCLOSURE FORMS. ONE OF THE FORMS IS FILED ANNUALLY AND THE
OTHER IS FILED WHENEVER AN EMPLOYEE PARTICIPATES IN ANY DECISION REGARDING
BUSINESS DEALINGS BEING CONSIDERED OR THEN ENGAGED IN BY THE ORGANIZATION,
INCLUDING THE PURCHASE OF GOODS OR SERVICES. EMPLOYEES NOT ENGAGED IN SUCH
ACTIVITIES NEED ONLY AFFIRM THIS FACT ON THE APPLICABLE FORM.A CURRENT, ANNUAL CONFLICT OF INTEREST DISCLOSURE MUST BE ON FILE IN EACH
EMPLOYEE'S PERSONNEL FILE WHILE EMPLOYED AT THE DAN FOUNDATION. ACTIVITIES
THAT POSE A POTENTIAL CONFLICT OF INTEREST MUST BE REPORTED TO A SUPERVISOR
AND THE HUMAN RESOURCES OFFICE IMMEDIATELY. POTENTIAL CONFLICTS OF
INTEREST THAT ARE IDENTIFIED WILL BE FORWARDED TO THE PRESIDENT, WHO WILL
SUBMIT IT TO THE DAN BOARD OF DIRECTORS FOR REVIEW AND ANY APPROPRIATE
ACTION.**FORM 990, PART VI, SECTION B, LINE 15:**IN 2022, THE DAN BOARD OF DIRECTORS RETAINED AN OUTSIDE COMPENSATION
CONSULTANT TO ADVISE ON AN APPROPRIATE COMPENSATION PACKAGE FOR THAT
COMPANY'S CEO. THE DAN CEO'S COMPENSATION IS BASED ON THE 50TH PERCENTILE
OF THE COMPENSATION RANGE RECOMMENDED BY THE CONSULTANTS.**FORM 990, PART VI, SECTION C, LINE 19:**DAN DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND
FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UNLESS REQUIRED BY
GOVERNMENTAL ORGANIZATIONS OR ENTITIES, OR BY INDIVIDUALS OR CORPORATIONS
WHO REQUEST THIS INFORMATION AS A CONDITION OF MAKING CHARITABLE
CONTRIBUTIONS. (E.G. IT PROVIDES THESE DOCUMENTS TO STATE CHARITABLE
SOLICITATION LICENSING AGENCIES AS PART OF THEIR LICENSING PROCESS AND ALSO
TO CORPORATIONS WHO REQUEST THESE DOCUMENTS AS A CONDITION TO RECEIVE
MATCHING GIFTS; IT ALSO PROVIDES THESE ITEMS TO BANKS AND OTHER VENDORS AS
REQUIRED FOR FINANCING OR TO DO BUSINESS).**FORM 990, PART IX, LINE 11G, OTHER FEES:****PROFESSIONAL FEES:**

PROGRAM SERVICE EXPENSES 1,137,271.

MANAGEMENT AND GENERAL EXPENSES 596,859.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 1,734,130.

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization

DIVERS ALERT NETWORK

Employer identification number

56-1696689

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A1,734,130.FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:INCOME FROM SUBSIDIARIES (NET OF DISREGARDED)3,013,903.FORM 990, PART XII, LINE 2C:OVERSIGHT OF THE AUDIT:THE AUDIT COMMITTEE HAS OVERSIGHT FOR THE AUDIT OF THE FINANCIAL STATEMENTS. THIS HAS NOT CHANGED FROM THE PRIOR YEAR.

Name of the organization

DIVERS ALERT NETWORK

Employer identification number
56-1696689

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
DAN WORLD, LTD - 98-0666046	MEMBERSHIPS	CAYMAN ISLANDS	365,892.	2,720,747.	
2ND FLR, LEEWARD 1, STE 200					
GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS	MEMBERSHIPS	CHINA	-495,849.	71,109.	
SHANGHAI DAN SPORTS SERVICE CO LTD					
N/A					
SHANGHAI, CHINA, CHINA					

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

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

SEE PART VII FOR CONTINUATIONS

Schedule R (Form 990) (Rev. 1-2025)

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

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

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)
- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) DAN SERVICES, INC.	A	200,175.	ACTUAL RENT PAYMENTS RECEIVED
(2) ACCIDENT & GENERAL INSURANCE COMPANY, LTD	A	1,552,793.	ACTUAL ROYALTIES RECEIVED
(3)			
(4)			
(5)			
(6)			

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

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

Part VII Supplemental Information

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

PART I, IDENTIFICATION OF DISREGARDED ENTITIES:**NAME, ADDRESS, AND EIN OF DISREGARDED ENTITY:**DAN WORLD, LTDEIN: 98-06660462ND FLR, LEEWARD 1, STE 200GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS KY1-1002**PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:****NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**ACCIDENT & GENERAL INSURANCE COMPANY, LTD.EIN: 98-01355252ND FLR, LEEWARD 1, STE 200GEORGETOWN, GRAND CAYMAN, CAYMAN ISLANDS KY1-1002**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**DAN SPC, LIMITEDEIN: 98-13598092ND FLR, LEEWARD 1, STE 200GEORGETOWN, GRAND CAYMAN, CAYMAN ISLANDS KY1-1002

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. DIVERS ALERT NETWORK	Taxpayer identification number (TIN) 56-1696689
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 6 WEST COLONY PLACE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DURHAM, NC 27705	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name
Plan Number
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)The books are in the care of **WILLIAM ZIEFLE****6 WEST COLONY PLACE - DURHAM, NC 27705**Telephone No. **919-684-2948** Fax No.

• If the organization does not have an office or place of business in the United States, check this box
 • If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) If this is for the whole group, check this box If it is for part of the group, check this box ... and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 **24** or
 tax year beginning , 20 , and ending , 20

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2025)

IRS E-file Signature Authorization
for a Tax Exempt EntityDepartment of the Treasury
Internal Revenue Service

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20____

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

2024

Name of filer

DIVERS ALERT NETWORK

EIN or SSN

56-1696689

Name and title of officer or person subject to tax WILLIAM ZIEFLE
PRESIDENT/CEO**Part I Type of Return and Return Information**

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

1a	Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	13,357,315.
2a	Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a	Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a	Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	_____
5a	Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a	Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	_____
7a	Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____
8a	Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a	Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	_____
10a	Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

 I authorize BLACKMAN & SLOOP ADVISORS, INC.

ERO firm name

to enter my PIN

14625

Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

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

56388512345

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

ROBERT LEWIS

Date

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2024)

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

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

2024

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).

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

A <input type="checkbox"/> Check box if address changed.	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)			D Employer identification number
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	Print or Type DIVERS ALERT NETWORK Number, street, and room or suite no. If a P.O. box, see instructions. 6 WEST COLONY PLACE City or town, state or province, country, and ZIP or foreign postal code DURHAM, NC 27705			E Group exemption number (see instructions)
C Book value of all assets at end of year 49,213,456.				F <input type="checkbox"/> Check box if an amended return.
G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity				
H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> 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 <input type="checkbox"/>				
J Enter the number of attached Schedules A (Form 990-T) 2				
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation				
L The books are in care of WILLIAM ZIEFLE Telephone number 919-684-2948				

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	12,462.
2	Reserved	2	
3	Add lines 1 and 2	3	12,462.
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	12,462.
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	12,462.
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	11,462.

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	2,407.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	
4a	Amount from Form 4255, Part I, line 3, column (q)	4a	
b	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	2,407.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	
1b		1b	
1c		1c	
1d		1d	
1e		1e	
2	Subtract line 1e from Part II, line 7	2	2,407.
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a	
3b		3b	
3c		3c	
3d		3d	
3e		3e	
3f		3f	
4	Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	2,407.

Part III Tax and Payments (continued)

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a	2,492.
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)	6i	
7	Total payments. Add lines 6a through 6j	7	2,492.
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	85.
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax 85. Refunded 0.	11	0.

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

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	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?	X	
3	If "Yes," see instructions for other forms the organization may have to file.		
4	Enter the amount of tax-exempt interest received or accrued during the tax year	\$	
5	Enter available pre-2018 NOL carryovers here \$ 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.		
	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	
	531120	\$	19,566.
		\$	
		\$	
		\$	
6 a	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.				
	Signature of officer	Date	PRESIDENT / CEO		May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ROBERT LEWIS	ROBERT LEWIS	11/7/2025		P00332659
	Firm's name	BLACKMAN & SLOOP ADVISORS, INC.		Firm's EIN	56-1304727
	1414 RALEIGH ROAD, SUITE 300			Phone no. (919) 942-8700	
	Firm's address	CHAPEL HILL, NC 27517			

Form 990-T (2024)

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

2024

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 a 501(c)(3).

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

A Name of the organization DIVERS ALERT NETWORK	B Employer identification number 56-1696689
C Unrelated business activity code (see instructions) 531120	D Sequence: 1 of 2

E Describe the unrelated trade or business **RENTAL AGREEMENTS WITH FOR-PROFIT SUBSIDIARIES**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances	c Balance		
2 Cost of goods sold (Part III, line 8)			
3 Gross profit. Subtract line 2 from line 1c			
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions			
c Capital loss deduction for trusts			
5 Income (loss) from a partnership or an S corporation (attach statement)			
6 Rent income (Part IV)			
7 Unrelated debt-financed income (Part V)			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			
10 Exploited exempt activity income (Part VIII)			
11 Advertising income (Part IX)			
12 Other income (see instructions; attach statement)			
13 Total. Combine lines 3 through 12	200,175.	176,640.	23,535.

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

1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	563.
7 Depreciation (attach Form 4562). See instructions		7	
8 Less depreciation claimed in Part III and elsewhere on return		8a	
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement)		14	
15 Total deductions. Add lines 1 through 14		15	563.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	22,972.
17 Deduction for net operating loss. See instructions	STMT 1	STMT 4	18,378.
18 Unrelated business taxable income. Subtract line 17 from line 16			4,594.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold

Enter method of inventory valuation

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

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

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____
 B _____
 C _____
 D _____

2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)	0.			
	Deductions directly connected with the income				
4	in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____
 B _____
 C _____
 D _____

2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11	Total dividends-received deductions included in line 10	0.			

Part VI Interest, Annuities, and Rents From Controlled Organizations (see instructions)

		Exempt Controlled Organizations STMT 5			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1) DAN SERVICES, INC.	56-2089710				
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1) 0.	0.	0.	200,175.	176,640.	
(2)					
(3)					
(4)					
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals				200,175.	176,640.

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0.			0.

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

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

Schedule A (Form 990-T) 2024

FORM 990-T (A)

POST 2017 NOL SCHEDULE

STATEMENT 1

PRIOR YEAR POST
2017 NOL

NOL DEDUCTION

CARRYFORWARD OF
POST 2017 NOL

19,566.

18,378.

1,188.

FORM 990-T
SCHEDULE ADESCRIPTION OF ORGANIZATION'S UNRELATED
BUSINESS ACTIVITY

STATEMENT 2

RENTAL AGREEMENTS WITH FOR-PROFIT SUBSIDIARIES.

TO FORM 990-T, SCHEDULE A, LINE E

990-T SCH A

POST-2017 NET OPERATING LOSS DEDUCTION

STATEMENT 3

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/23	19,566.	0.	19,566.	19,566.
NOL CARRYOVER AVAILABLE THIS YEAR			19,566.	19,566.

SCH A (990-T)

SCHEDULE A NOL DETAIL

STATEMENT 4

TAXABLE INCOME FROM ALL ENTITIES	30,840.
THIS ENTITIES PORTION OF TAXABLE INCOME	22,972.
THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS	74.49%
THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS	0.
TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS	22,972.
80% INCOME LIMITATION	18,378.
POST-2017 AVAILABLE	19,566.
LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION	18,378.

FORM 990-T (A) PART VI - DEDUCTIONS OF CONTROLLED
ORGANIZATIONS DIRECTLY CONNECTED WITH
COLUMN 10 INCOME

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
MAINTENANCE		30,615.	
UTILITIES		38,205.	
INSURANCE		64,093.	
DEPRECIATION		43,727.	
	- SUBTOTAL -	1	176,640.
TOTAL OF FORM 990-T, SCHEDULE A, PART VI, COLUMN 11			176,640.

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

2024

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 a 501(c)(3).

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

A Name of the organization DIVERS ALERT NETWORK	B Employer identification number 56-1696689
C Unrelated business activity code (see instructions) 541800	D Sequence: 2 of 2

E Describe the unrelated trade or business **ADVERTISING IN QUARTERLY MAGAZINE**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances	c Balance		
2 Cost of goods sold (Part III, line 8)			
3 Gross profit. Subtract line 2 from line 1c			
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions			
c Capital loss deduction for trusts			
5 Income (loss) from a partnership or an S corporation (attach statement)			
6 Rent income (Part IV)			
7 Unrelated debt-financed income (Part V)			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			
10 Exploited exempt activity income (Part VIII)			
11 Advertising income (Part IX)	11 365,406.	357,336.	8,070.
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 365,406.	357,336.	8,070.

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

1 Compensation of officers, directors, and trustees (Part X)	1
2 Salaries and wages	2
3 Repairs and maintenance	3
4 Bad debts	4
5 Interest (attach statement). See instructions	5
6 Taxes and licenses	6
7 Depreciation (attach Form 4562). See instructions	7
8 Less depreciation claimed in Part III and elsewhere on return	8a
9 Depletion	9
10 Contributions to deferred compensation plans	10
11 Employee benefit programs	11
12 Excess exempt expenses (Part VIII)	12
13 Excess readership costs (Part IX)	13
14 Other deductions (attach statement)	14
15 Total deductions. Add lines 1 through 14	15 202.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16 7,868.
17 Deduction for net operating loss. See instructions	17 0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18 7,868.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold

Enter method of inventory valuation

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

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

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____
 B _____
 C _____
 D _____

2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)	0.			
	Deductions directly connected with the income				
4	in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____
 B _____
 C _____
 D _____

2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11	Total dividends-received deductions included in line 10	0.			

Part VI Interest, Annuities, and Rents From Controlled Organizations (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals				0.	0.

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals		0.		0.

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

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

Attach to your tax return.
Go to www.irs.gov/Form4626 for instructions and the latest information.

2024

Name of corporation

Employer identification number (EIN)

DIVERS ALERT NETWORK

56-1696689

A Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? Yes No
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).

B Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? Yes No
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

	(a) First Preceding Year Ended 12/31/2023	(b) Second Preceding Year Ended 12/31/2022	(c) Third Preceding Year Ended 12/31/2021
1 Net income or loss per applicable financial statement(s) (AFS) (see inst):			
a Consolidated net income or loss per the AFS of the corporation			
b Include AFS net income or loss of other includable entities (add net income and subtract net loss)			
c Exclude AFS net income or loss of excludable entities (add net loss and subtract net income)			
d Adjustment for certain consolidating entries (see instructions)			
e Specified additional net income or loss item B. Reserved for future use			
f AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d			
2 Adjustments (see instructions):			
a Financial statements covering different tax years			
b Corporations that are not included on the taxpayer's consolidated return			
c Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)			
d Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)			
e Certain taxes			
f Patronage dividends and per-unit retain allocations (cooperatives only)			
g Alaska native corporations			
h Certain credits			
i Mortgage servicing income			
j Tax-exempt entities (organizations subject to tax under section 511)			
k Depreciation			
l Qualified wireless spectrum			
m Covered transactions			
n Adjustments related to bankruptcy and insolvency			
o Certain insurance company adjustments			
p Adjustment P - Reserved for future use			
q Adjustment Q - Reserved for future use			
r Adjustment R - Reserved for future use			
s Adjustment S - Reserved for future use			
z Other			
3 Specified adjustment. Reserved for future use			
4 Total adjustments. Combine lines 2a through 2z	13,504.	24,922.	2,313.
5 AFSI. Combine lines 1f and 4	13,504.	24,922.	2,313.
6 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5		6	40,739.
7 3-year average annual AFSI (see instructions)		7	13,580.

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.) *(continued)*

8 Is line 7 more than \$1 billion?
 Yes. Continue to line 9.
 No. STOP here and attach to your tax return.

9 Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?
 Yes. Continue to line 10.
 No. Continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10a			
10b			
10c			
11a			
11b			
11c			
11d			
12			
13			

10 AFSI for purposes of the \$100 million test before adjustments:
a AFSI from line 5
b Aggregation differences (see instructions)
c Total AFSI for purposes of the \$100 million test before adjustments.
 Combine lines 10a and 10b

11 Adjustments:
a Income not effectively connected to a U.S. trade or business
b Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions)
c Reserved for future use - Other adjustments 1
d Reserved for future use - Other adjustments 2

12 Total adjustments. Combine lines 11a and 11b

13 Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12

14 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13

15 3-year average annual AFSI for purposes of the \$100 million test

16 Is line 15 \$100 million or more?
 Yes. Continue to Part II.
 No. STOP here. Attach to your tax return.

Form **4626** (2024)

Part II Corporate Alternative Minimum Tax (CAMT)

1 Net income or loss per AFS (see instructions):	
a Consolidated net income or loss per the AFS of the corporation	1a
b Include AFS net income or loss of other includable entities (add net income and subtract net loss)	1b
c Exclude AFS net income or loss of excludable entities (add net loss and subtract net income)	1c
d Adjustment for certain consolidating entries (see instructions)	1d
e Specified additional net income or loss item D. Reserved for future use	1e
f AFS net income or loss before adjustments. Combine lines 1a through 1d	1f
2 Adjustments (see instructions):	
a Financial statements covering different tax years	2a
b Reserved for future use - Adjustment 2b	2b
c Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c
d The corporation's distributive share of adjusted financial statement income of partnerships	2d
e Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3	2e
f Amounts that are not effectively connected to a U.S. trade or business	2f
g Certain taxes. Enter the amount from Part III, line 7	2g
h Patronage dividends and per-unit retain allocations (cooperatives only)	2h
i Alaska native corporations	2i
j Certain credits	2j
k Mortgage servicing income	2k
l Covered benefit plans described in section 56A(c)(11)(B)	2l
m Tax-exempt entities (organizations subject to tax under section 511)	2m
n Depreciation	2n
o Qualified wireless spectrum	2o
p Covered transactions	2p
q Adjustments related to bankruptcy and insolvency	2q
r Certain insurance company adjustments	2r
s AFSI adjustment S - Reserved for future use	2s
t AFSI adjustment T - Reserved for future use	2t
u AFSI adjustment U - Reserved for future use	2u
z Other	2z
3 Total adjustments. Combine lines 2a through 2z	3
4 AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4
5 Financial statement net operating loss (FSNOL) (see instructions)	5
6 AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6
7 Multiply line 6 by 15% (0.15)	7
8 Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8
9 Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9
10 Regular tax liability (see instructions)	10
11 Base erosion minimum tax (see instructions)	11
12 Combine lines 10 and 11	12
13 Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1 Current income tax provision - Foreign	1
2 Current income tax provision - Federal	2
3 Deferred income tax provision - Foreign	3
4 Deferred income tax provision - Federal	4
5 Income taxes included in equity method investment income	5
6a Adjustment A - Reserved for future use	6a
b Adjustment B - Reserved for future use	6b
c Adjustment C - Reserved for future use	6c
d Adjustment D - Reserved for future use	6d
e Adjustment E - Reserved for future use	6e
f Adjustment F - Reserved for future use	6f
g Adjustment G - Reserved for future use	6g
h Adjustment H - Reserved for future use	6h
z Income taxes in other places	6z
7 Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7

Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit**Section I - CAMT Foreign Tax Credit**

1 Domestic corporation CAMT foreign income taxes:			
a Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a		
b Adjustment	1b		
c Adjustment	1c		
d Adjustment	1d		
e Adjustment	1e		
f Adjustment	1f		
g Adjustment	1g		
2 Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g.....		2	
3 Allowable CFC CAMT foreign income taxes:			
a Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a		
b Other	3b		
c Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3c		
d Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c		3d	
e Percentage specified in section 55(b)(2)(A)(i)	3e	15%	
f Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions)	3f		
g CFC CAMT FTC limitation (multiply line 3e by line 3f)	3g		
h Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g)	3h		
4 CAMT FTC Line 4 - Reserved for future use	4		
5 CAMT FTC Line 5 - Reserved for future use	5		
6 Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8.....	6		

Form **4626** (2024)

UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2025

Name DIVERS ALERT NETWORK	Employer Identification Number 56-1696689
-------------------------------------	---

Based on the information provided with this return, the following are possible carryover amounts to next year:

FEDERAL POST-2017 NET OPERATING LOSS - RENTAL AGREEMENTS WITH 1,188.

Type and Entity: RENTAL AGREEMENTS WITH POST-2017 NO Section 382 Annual Limitation												DETAIL CARRYOVER SCHEDULE												
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/24	Amount Used for			Amount Used for																	
				_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
A	2023	19,566.	18,378.	18,378.	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
B																								
C																								
D																								
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T																								
U																								
V																								
W																								
	Detail Type	E S B C	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	
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Type and Entity: NET POSITIVE ACE ADJUSTMENT FED Section 382 Annual Limitation												DETAIL CARRYOVER SCHEDULE Section 382 Carryover											
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for									
	2012	38,393.																					
A																							
B		68,007.																					
C		70,748.																					
D		72,680.																					
E		73,576.																					
F		71,438.																					
G																							
H																							
I																							
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V																							
W																							
Detail Type	E S B C	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____											
A																							
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Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations

(and on Investment Income for Private Foundations) FORM 990-T

► Keep for your records. Do not send to the Internal Revenue Service.

2025

1	Unrelated business taxable income expected in the tax year	1			
2	Tax on the amount on line 1	2			
3	Alternative minimum tax for trusts	3			
4	Total. Add lines 2 and 3	4			
5	Estimated tax credits	5			
6	Subtract line 5 from line 4	6			
7	Other taxes	7			
8	Total. Add lines 6 and 7	8			
9	Credit for federal tax paid on fuels	9			
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization does not need to make estimated tax payments	10a			
b	Enter the tax shown on the 2024 return. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	2,407.		
c	2025 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	2,408.		
			ADJUSTED TO		
11	Installment due dates	(a)	(b)	(c)	(d)
12	Installments. Enter 25% of line 10c in columns (a) through (d)	11			12/15/25
13	2024 Overpayment	12			2,408.
14	Payment due (Subtract line 13 from line 12)	13			85.
		14			2,323.

Form 990-W

ESTIMATED TAX	2,408.
OVERPAYMENT APPLIED	85.
AMOUNT DUE	2,323.

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20____

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

2024

Name of filer

DIVERS ALERT NETWORK

EIN or SSN

56-1696689

Name and title of officer or person subject to tax WILLIAM ZIEFLE
PRESIDENT/CEO**Part I Type of Return and Return Information**

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

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b 2,407.
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only I authorize BLACKMAN & SLOOP ADVISORS, INC.

ERO firm name

to enter my PIN

14625

Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

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

56388512345

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

ROBERT LEWIS

Date

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2024)

**Information Return of U.S. Persons With
Respect to Certain Foreign Corporations**Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **JAN 1, 2024**, and ending **DEC 31, 2024**

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

A Identifying number**56-1696689****B Category of filer (See instructions. Check applicable box(es).)**1a 1b 1c 2 3 4 5a 5b 5c **C Enter the total percentage of the foreign corporation's voting stock
you owned at the end of its annual accounting period** **100.00 %**Filer's tax year beginning **JAN 1, 2024**, and ending **DEC 31, 2024****D** Check box if this is a final Form 5471 for the foreign corporation **E** Check if any excepted specified foreign financial assets are reported on this form (see instructions) **F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 **G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) _____**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation ACCIDENT & GENERAL INSURANCE COMPANY, LTD. 2ND FLOOR, LEEWARD 1, SUITE 200 GEORGETOWN KY1-1002 CAYMAN ISLANDS	b(1) Employer identification number, if any 98-0135525
	b(2) Reference ID number (see instructions)
	b(3) Previous reference ID number(s), if any (see instr.)
	c Country under whose laws incorporated CAYMAN ISLANDS

d Date of incorporation 05/24/93	e Principal place of business GEORGETOWN CAYMAN ISLANDS	f Principal business activity code number 524290	g Principal business activity RE-INSURANCE	h Functional currency code USD
---	--	---	---	---

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States ARTEX RISK MANAGEMENT 2ND FLOOR, LEEWARD 1, STE 200 GRAND CAYMAN KY1-1002 CAYMAN ISLANDS	b If a U.S. income tax return was filed, enter: (i) Taxable income or (loss) 733,403.	(ii) U.S. income tax paid (after all credits) 156,648.
--	--	---

c Name and address of foreign corporation's statutory or resident agent in country of incorporation ARTEX RISK MANAGEMENT 2ND FLOOR, LEEWARD 1, STE 200 GRAND CAYMAN KY1-1002 CAYMAN ISLANDS	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different
--	---

Schedule A Stock of the Foreign Corporation	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	120,000	120,000

Schedule B Shareholders of Foreign Corporation

Part I U.S. Shareholders of Foreign Corporation (see instructions)

Form **5471** (Rev. 12-2024)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
8a Foreign currency transaction gain or loss - unrealized	8a		
b Foreign currency transaction gain or loss - realized	8b		
9 Other income (attach statement)	9		
10 Total income (add lines 3 through 9)	10		
Deductions	11 Compensation not deducted elsewhere	11	
	12a Rents	12a	
	b Royalties and license fees	12b	
	13 Interest	13	
	14 Depreciation not deducted elsewhere	14	
	15 Depletion	15	
	16 Taxes (exclude income tax expense (benefit))	16	
	17 Other deductions (attach statement - exclude income tax expense (benefit))	17	
18 Total deductions (add lines 11 through 17)	18		
Net Income	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	
	20 Unusual or infrequently occurring items	20	
	21a Income tax expense (benefit) - current	21a	
	b Income tax expense (benefit) - deferred	21b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b)	22	
Other Comprehensive Income	23a Foreign currency translation adjustments	23a	
	b Other	23b	
	c Income tax expense (benefit) related to other comprehensive income	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

Form 5471 (Rev. 12-2024)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash	1	
2a Trade notes and accounts receivable	2a	
b Less allowance for bad debts	2b	() ()
3 Derivatives	3	
4 Inventories	4	
5 Other current assets (attach statement)	5	
6 Loans to shareholders and other related persons	6	
7 Investment in subsidiaries (attach statement)	7	
8 Other investments (attach statement)	8	
9a Buildings and other depreciable assets	9a	
b Less accumulated depreciation	9b	() ()
10a Depletable assets	10a	
b Less accumulated depletion	10b	() ()
11 Land (net of any amortization)	11	
12 Intangible assets:		
a Goodwill	12a	
b Organization costs	12b	
c Patents, trademarks, and other intangible assets	12c	
d Less accumulated amortization for lines 12a, 12b, and 12c	12d	() ()
13 Other assets (attach statement)	13	
14 Total assets	14	
Liabilities and Shareholders' Equity		
15 Accounts payable	15	
16 Other current liabilities (attach statement)	16	
17 Derivatives	17	
18 Loans from shareholders and other related persons	18	
19 Other liabilities (attach statement)	19	
20 Capital stock:		
a Preferred stock	20a	
b Common stock	20b	
21 Paid-in or capital surplus (attach reconciliation)	21	
22 Retained earnings	22	
23 Less cost of treasury stock	23	() ()
24 Total liabilities and shareholders' equity	24	

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?	X	
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust?	X	
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)?	X	
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)?	X	
If "Yes," complete lines 4b and 4c.		
b Enter the total amount of the base erosion payments	\$ 0 .	
c Enter the total amount of the base erosion tax benefits	\$ 0 .	
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A?	X	
If "Yes," complete line 5b.		
b Enter the total amount of the disallowed deductions (see instructions)	\$	

Schedule G Other Information (continued)

	Yes	No
6a Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," complete lines 6b, 6c, and 6d. See instructions.		
b Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI)	\$ _____	
c Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI	\$ _____	
d Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI	\$ _____	
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?	<input checked="" type="checkbox"/>	
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year?	<input checked="" type="checkbox"/>	
If "Yes," go to line 9b.		
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year	\$ _____	
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)?	<input checked="" type="checkbox"/>	
If "Yes," see instructions and attach statement.		
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?	<input checked="" type="checkbox"/>	
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	<input checked="" type="checkbox"/>	
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	<input checked="" type="checkbox"/>	
14 Did you answer "Yes" to any of the questions in the instructions for line 14?	<input checked="" type="checkbox"/>	
If "Yes," enter the corresponding code(s) from the instructions and attach statement		
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)?	<input checked="" type="checkbox"/>	
If "Yes," enter the amount	\$ _____	
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)?	<input checked="" type="checkbox"/>	
If "Yes," enter the amount	\$ _____	
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?	<input checked="" type="checkbox"/>	
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?	<input checked="" type="checkbox"/>	
18a Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safehaven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?	<input checked="" type="checkbox"/>	
b Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safehaven range (100% to 130% of the AFR for the relevant term)?	<input checked="" type="checkbox"/>	
19a Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?	<input checked="" type="checkbox"/>	
b If the answer to question 19a is "Yes," provide the following.		
(1) The amount of such transaction(s), distribution(s), and acquisition(s)	\$ _____	
(2) The amount of such related party indebtedness	\$ _____	

Schedule G	Other Information <i>(continued)</i>	Yes	No
20a	During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions		<input checked="" type="checkbox"/> X
b	If the answer to question 20a is "Yes," enter the amount of each type of tax paid or accrued. See instructions.		
(1)	Income Inclusion Rule (IIR) (or similar taxes)	\$ _____	
(2)	Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes)	\$ _____	
(3)	UTPR (or similar taxes)	\$ _____	

Form **5471** (Rev. 12-2024)

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder	Identifying number
1a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a
b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions)	1b
c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c
d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d
e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e
f Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f
g Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A)	1g
h Other subpart F income (enter result from Worksheet A)	1h
2 Earnings invested in U.S. property (enter the result from Worksheet B)	2
3 Reserved for future use	3
4 Factoring income	4
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	
5a Section 245A eligible dividends (see instructions)	5a
b Extraordinary disposition amounts (see instructions)	5b
c Extraordinary reduction amounts (see instructions)	5c
d Section 245A(e) dividends (see instructions)	5d
e Dividends not reported on line 5a, 5b, 5c, or 5d	5e
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6
7a Was any income of the foreign corporation blocked?	
b Did any such income become unblocked during the tax year (see section 964(b))?	
If the answer to either question is "Yes," attach an explanation.	
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?	Yes
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?	No
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions)	\$ _____

Form **5471** (Rev. 12-2024)

SCHEDULE E
(Form 5471)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Income, War Profits, and Excess Profits Taxes Paid or Accrued

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

DIVERS ALERT NETWORK

Name of foreign corporation

ACCIDENT & GENERAL INSURANCE COMPANY, LTD.

Identifying number

56-1696689

Reference ID number (see instructions)

- a Separate Category (Enter code - see instructions.) ► **GEN**
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ►
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ►

Part I Taxes for Which a Foreign Tax Credit Is Allowed

Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	ACCIDENT & GENERAL INSURANCE		<input type="checkbox"/>			
2	COMPAN	98-0135525	<input type="checkbox"/>	CJ	2024/12/31	2024/12/31
3			<input type="checkbox"/>			
4			<input type="checkbox"/>			
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))
1		<input type="checkbox"/>				
2		<input type="checkbox"/>	KYD			0.
3		<input type="checkbox"/>				
4		<input type="checkbox"/>				
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4					►
6	Total (combine lines 1 through 4 of column (m))					►

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2	ACCIDENT & GENERAL INSURANCE COMPA	98-0135525	CJ		
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid (column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6				

Name of foreign corporation

ACCIDENT & GENERAL INSURANCE COMPANY, LTD.

EIN (if any)

98-0135525

Reference ID number (see instructions)

a Separate Category (Enter code - see instructions.) ► **GEN**

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ►

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ►

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

 Yes No If "Yes," state date of election ►**Part III Taxes for Which a Foreign Tax Credit Is Disallowed** (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID No. of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)				
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (i)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i)				
7	Other adjustments (attach statement)				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions)				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12				

Name of foreign corporation

ACCIDENT & GENERAL INSURANCE COMPANY, LTD.

EIN (if any)

98-0135525

Reference ID number (see instructions)

a Separate Category (Enter code - see instructions.) ► **GEN**

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ►

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ►

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P (see instructions)**

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

**SCHEDULE H
(Form 5471)**(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Current Earnings and Profits**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

DIVERS ALERT NETWORK

Identifying number

56-1696689

Name of foreign corporation

ACCIDENT & GENERAL INSURANCE COMP

EIN (if any)

98-0135525

Reference ID number (see instr.)

IMPORTANT: Enter the amounts on lines 1 through 5c in functional currency.

1	Current year net income or (loss) per foreign books of account	1	576,755.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions
2a			
2b			
2c			
2d			
2e			
2f			
2g	156,648.		
2h			
2i		733,403.	
3	Total net additions	3	156,648.
4	Total net subtractions	4	733,403.
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a	0.
5b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines	5c	
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)	
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(ii)	
(iii)	Section 901(j) category:		
(A)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(A)	
(B)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(B)	
(C)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(C)	
(D)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(D)	
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))	5d	0.
e	Enter exchange rate used for line 5d ►		

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

FORM 5471

OTHER NET ADJUSTMENTS

STATEMENT 7

DESCRIPTION	NET ADDITIONS	NET SUBTRACTIONS
REPORTED ON CFC'S 1120-PC		733,403.
TOTAL TO 5471, SCHEDULE H, LINE 2I		733,403.

SCHEDULE I-1
(Form 5471)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Information for Global Intangible Low-Taxed Income

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

DIVERS ALERT NETWORK

Name of foreign corporation

ACCIDENT & GENERAL INSURANCE COMPAN

EIN (if any)

98-0135525

Identifying number

56-1696689

Reference ID number (see instructions)

Separate Category (Enter code - see instructions) ► GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1		
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income	2a		
b	Subpart F income	2b		
c	High-tax exception income per section 954(b)(4)	2c		
d	Related party dividends	2d		
e	Foreign oil and gas extraction income	2e		
3	Total exclusions (combine lines 2a through 2e)	3		
4	Gross income less total exclusions (line 1 minus line 3) (see instructions)	4	0 .	
5	Deductions properly allocable to amount on line 4	5		
6	Tested income (loss) (line 4 minus line 5)	6	0 .	.000000
7	Tested foreign income taxes	7		.000000
8	Qualified business asset investment (QBAI)	8		.000000
9a	Interest expense included on line 5	9a		
b	Qualified interest expense	9b		
c	Tested loss QBAI amount	9c		
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		.000000
10a	Interest income included in line 4	10a		
b	Qualified interest income	10b		
c	Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c		.000000

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

SCHEDULE J
(Form 5471)

(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

DIVERS ALERT NETWORK

56-1696689

Name of foreign corporation

ACCIDENT & GENERAL INSURANCE COMPANY, LTD.

EIN (if any)

98-0135525

Reference ID number

a Separate Category (Enter code - see instructions.)
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

► **GEN**

►

Part I Accumulated E&P of Controlled Foreign Corporation

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

Important: Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J)						
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)						
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)						
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)						
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)						

Part I **Accumulated E&P of Controlled Foreign Corporation** *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					
	(e) Previously Taxed E&P (see instructions)			(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))	
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP		
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))

Important: Enter amounts in functional currency.

1	Balance at beginning of year	►	1	
2	Additions (amounts subject to future recapture)	►	2	
3	Subtractions (amounts recaptured in current year)	►	3	
4	Balance at end of year (combine lines 1 through 3)	►	4	

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471 DIVERS ALERT NETWORK	Identifying number 56-1696689
Name of U.S. shareholder DIVERS ALERT NETWORK	Identifying number 56-1696689
Name of foreign corporation ACCIDENT & GENERAL INSURANCE COMPANY, LTD.	EIN (if any) 98-0135525
a Separate Category (Enter code - see instructions) b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ► GEN	

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I Previously Taxed E&P in Functional Currency (see instructions) (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part II Previously Taxed E&P in U.S. Dollars (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

**SCHEDULE Q
(Form 5471)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

CFC Income by CFC Income Groups

Attach to Form 5471.

Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

DIVERS ALERT NETWORK

Name of foreign corporation

ACCIDENT & GENERAL INSURANCE COMPANY, LTD.

EIN (if any)

98-0135525

Identifying number

56-1696689

Reference ID number (see instructions)

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions)

C If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions)

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

D Indicate whether this Schedule Q is being completed for: U.S. source income or Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

E If this Schedule Q is being completed for FOGEI or FORI income, check this box

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							STMT 9
(1) Unit name: ACCIDENT & G	CJ	0.	0.	0.	0.	0.	0.
(2) Unit name: _____							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
d Net Foreign Currency Gain (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
e Income Equivalent to Interest (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
f Other Foreign Personal Holding Company Income (Total) (attach statement - see instructions)							
(1) Unit name: _____							
(2) Unit name: _____							

Important: See Computer-Generated Schedule Q in instructions.

For Paperwork Reduction Act Notice, see instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
a						23,400,433.			
(1)	0.	0.	0.	0.	0.	23,400,433.		0.	0.
(2)									
b									
(1)									
(2)									
c									
(1)									
(2)									
d									
(1)									
(2)									
e									
(1)									
(2)									
f									
(1)									
(2)									

Important: See **Computer-Generated Schedule Q** in instructions.

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
1 Subpart F Income Groups							
g Foreign Base Company Sales Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
h Foreign Base Company Services Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
i Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
j Insurance Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
k International Boycott Income							
l Bribes, Kickbacks, and Other Payments							
m Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
4 Residual Income Group (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
5 Total							

Important: See Computer-Generated Schedule Q in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
g									
(1)									
(2)									
h									
(1)									
(2)									
i									
(1)									
(2)									
j									
(1)									
(2)									
k									
l									
m									
2									
3									
(1)									
(2)									
4									
(1)									
(2)									
5									

Important: See **Computer-Generated Schedule Q** in instructions.

FORM 5471	SCHEDULE Q OTHER EXPENSES	STATEMENT 9
LINE NUMBER	DESCRIPTION	AMOUNT
LINE 1A(1) 0		0.

**SCHEDULE R
(Form 5471)**(December 2020)
Department of the Treasury
Internal Revenue Service**Distributions From a Foreign Corporation**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

DIVERS ALERT NETWORK

Name of foreign corporation

ACCIDENT & GENERAL INSURANCE COMPANY, LTD.

EIN (if any)

98-0135525

Identifying number

56-1696689

Reference ID number (see instructions)

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	DIVIDEND	12/31/2024	3,500,000.	0.
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

For Paperwork Reduction Act Notice, see instructions.

LHA

41318 98-01-24

Schedule R (Form 5471) (12-2020)

12351107 783398 14625.000

2024.04032 DIVERS ALERT NETWORK

14625.01

**Information Return of U.S. Persons With
Respect to Certain Foreign Corporations**Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **DEC 31, 2024**, and ending **DEC 31, 2024**

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

A Identifying number**56-1696689****B Category of filer (See instructions. Check applicable box(es).)**1a 1b 1c 2 3 4 5a 5b 5c **C Enter the total percentage of the foreign corporation's voting stock
you owned at the end of its annual accounting period** **100.00 %**Filer's tax year beginning **JAN 1**, 2024, and ending **DEC 31**, 2024**D** Check box if this is a final Form 5471 for the foreign corporation **E** Check if any excepted specified foreign financial assets are reported on this form (see instructions) **F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 **G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) _____**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation DAN SPC, LIMITED 2ND FLOOR, LEEWARD 1, SUITE 200 GEORGETOWN CAYMAN ISLANDS	b(1) Employer identification number, if any 98-1359809
	b(2) Reference ID number (see instructions)
	b(3) Previous reference ID number(s), if any (see instr.)
	c Country under whose laws incorporated CAYMAN ISLANDS

d Date of incorporation 03/04/16	e Principal place of business GEORGETOWN CAYMAN ISLANDS	f Principal business activity code number 524290	g Principal business activity RE-INSURANCE	h Functional currency code USD
---	--	---	---	---

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
	1,665,311.	
	352,760.	

c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different
STMT 6	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	100	100

Schedule B Shareholders of Foreign Corporation

Part I U.S. Shareholders of Foreign Corporation (see instructions)

Form **5471** (Rev. 12-2024)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
8a Foreign currency transaction gain or loss - unrealized	8a		
b Foreign currency transaction gain or loss - realized	8b		
9 Other income (attach statement)	9		
10 Total income (add lines 3 through 9)	10		
Deductions	11 Compensation not deducted elsewhere	11	
	12a Rents	12a	
	b Royalties and license fees	12b	
	13 Interest	13	
	14 Depreciation not deducted elsewhere	14	
	15 Depletion	15	
	16 Taxes (exclude income tax expense (benefit))	16	
	17 Other deductions (attach statement - exclude income tax expense (benefit))	17	
18 Total deductions (add lines 11 through 17)	18		
Net Income	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	
	20 Unusual or infrequently occurring items	20	
	21a Income tax expense (benefit) - current	21a	
	b Income tax expense (benefit) - deferred	21b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b)	22	
Other Comprehensive Income	23a Foreign currency translation adjustments	23a	
	b Other	23b	
	c Income tax expense (benefit) related to other comprehensive income	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

Form 5471 (Rev. 12-2024)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash	1	
2a Trade notes and accounts receivable	2a	
b Less allowance for bad debts	2b	() ()
3 Derivatives	3	
4 Inventories	4	
5 Other current assets (attach statement)	5	
6 Loans to shareholders and other related persons	6	
7 Investment in subsidiaries (attach statement)	7	
8 Other investments (attach statement)	8	
9a Buildings and other depreciable assets	9a	
b Less accumulated depreciation	9b	() ()
10a Depletable assets	10a	
b Less accumulated depletion	10b	() ()
11 Land (net of any amortization)	11	
12 Intangible assets:		
a Goodwill	12a	
b Organization costs	12b	
c Patents, trademarks, and other intangible assets	12c	
d Less accumulated amortization for lines 12a, 12b, and 12c	12d	() ()
13 Other assets (attach statement)	13	
14 Total assets	14	
Liabilities and Shareholders' Equity		
15 Accounts payable	15	
16 Other current liabilities (attach statement)	16	
17 Derivatives	17	
18 Loans from shareholders and other related persons	18	
19 Other liabilities (attach statement)	19	
20 Capital stock:		
a Preferred stock	20a	
b Common stock	20b	
21 Paid-in or capital surplus (attach reconciliation)	21	
22 Retained earnings	22	
23 Less cost of treasury stock	23	() ()
24 Total liabilities and shareholders' equity	24	

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?	X	
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust?	X	
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)?	X	
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)?	X	
If "Yes," complete lines 4b and 4c.		
b Enter the total amount of the base erosion payments	\$ 0.	
c Enter the total amount of the base erosion tax benefits	\$ 0.	
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A?	X	
If "Yes," complete line 5b.		
b Enter the total amount of the disallowed deductions (see instructions)	\$	

FORM 5471

LOCATION OF BOOKS AND RECORDS, IF DIFFERENT

STATEMENT 6

2ND FLOOR, LEEWARD 1, STE 200 GRAND CAYMAN CAYMAN ISLANDS KY1-1002

Schedule G Other Information (continued)

	Yes	No
6a Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," complete lines 6b, 6c, and 6d. See instructions.		
b Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI)	\$ _____	
c Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI	\$ _____	
d Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI	\$ _____	
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?	<input checked="" type="checkbox"/>	
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year?	<input checked="" type="checkbox"/>	
If "Yes," go to line 9b.		
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year	\$ _____	
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)?	<input checked="" type="checkbox"/>	
If "Yes," see instructions and attach statement.		
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?	<input checked="" type="checkbox"/>	
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?	<input checked="" type="checkbox"/>	
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?	<input checked="" type="checkbox"/>	
14 Did you answer "Yes" to any of the questions in the instructions for line 14?	<input checked="" type="checkbox"/>	
If "Yes," enter the corresponding code(s) from the instructions and attach statement		
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)?	<input checked="" type="checkbox"/>	
If "Yes," enter the amount	\$ _____	
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)?	<input checked="" type="checkbox"/>	
If "Yes," enter the amount	\$ _____	
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?	<input checked="" type="checkbox"/>	
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?	<input checked="" type="checkbox"/>	
18a Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safehaven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?	<input checked="" type="checkbox"/>	
b Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safehaven range (100% to 130% of the AFR for the relevant term)?	<input checked="" type="checkbox"/>	
19a Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?	<input checked="" type="checkbox"/>	
b If the answer to question 19a is "Yes," provide the following.		
(1) The amount of such transaction(s), distribution(s), and acquisition(s)	\$ _____	
(2) The amount of such related party indebtedness	\$ _____	

Schedule G	Other Information <i>(continued)</i>	Yes	No
20a	During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions		<input checked="" type="checkbox"/> X
b	If the answer to question 20a is "Yes," enter the amount of each type of tax paid or accrued. See instructions.		
(1)	Income Inclusion Rule (IIR) (or similar taxes)	\$ _____	
(2)	Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes)	\$ _____	
(3)	UTPR (or similar taxes)	\$ _____	

Form **5471** (Rev. 12-2024)

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder	Identifying number
1a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a
b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions)	1b
c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c
d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d
e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e
f Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f
g Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A)	1g
h Other subpart F income (enter result from Worksheet A)	1h
2 Earnings invested in U.S. property (enter the result from Worksheet B)	2
3 Reserved for future use	3
4 Factoring income	4
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	
5a Section 245A eligible dividends (see instructions)	5a
b Extraordinary disposition amounts (see instructions)	5b
c Extraordinary reduction amounts (see instructions)	5c
d Section 245A(e) dividends (see instructions)	5d
e Dividends not reported on line 5a, 5b, 5c, or 5d	5e
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6
7a Was any income of the foreign corporation blocked?	
b Did any such income become unblocked during the tax year (see section 964(b))?	
If the answer to either question is "Yes," attach an explanation.	
8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?	Yes
b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	No
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions)	\$

Form **5471** (Rev. 12-2024)

SCHEDULE E
(Form 5471)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Income, War Profits, and Excess Profits Taxes Paid or Accrued

OMB No. 1545-0123

► Attach to Form 5471.
► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

DIVERS ALERT NETWORK

Name of foreign corporation

DAN SPC, LIMITED

Identifying number

56-1696689

Reference ID number (see instructions)

a Separate Category (Enter code - see instructions.) ► **GEN**
 b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ►
 c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ►

Part I Taxes for Which a Foreign Tax Credit Is Allowed

Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	DAN SPC, LIMITED	98-1359809	<input type="checkbox"/>	CJ	2024/12/31	2024/12/31
2			<input type="checkbox"/>			
3			<input type="checkbox"/>			
4			<input type="checkbox"/>			
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))
1		<input type="checkbox"/>	KYD			0.
2		<input type="checkbox"/>				
3		<input type="checkbox"/>				
4		<input type="checkbox"/>				
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4					►
6	Total (combine lines 1 through 4 of column (m))					►

Section 2 - Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1	DAN SPC, LIMITED	98-1359809	CJ		
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid (column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6				

Name of foreign corporation

DAN SPC, LIMITED

EIN (if any)

98-1359809

Reference ID number (see instructions)

a Separate Category (Enter code - see instructions.) ► **GEN**

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ►

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ►

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

 Yes No If "Yes," state date of election ►**Part III Taxes for Which a Foreign Tax Credit Is Disallowed** (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID No. of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2)								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)				
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (i)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i)				
7	Other adjustments (attach statement)				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions)				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12				

Name of foreign corporation

DAN SPC, LIMITED

EIN (if any)

98-1359809

Reference ID number (see instructions)

a Separate Category (Enter code - see instructions.) ► **GEN**

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ►

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ►

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**(e) Taxes related to previously taxed E&P (see instructions)**

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

**SCHEDULE H
(Form 5471)**(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Current Earnings and Profits**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

DIVERS ALERT NETWORK

Identifying number

56-1696689

Name of foreign corporation

DAN SPC, LIMITED

EIN (if any)

98-1359809

Reference ID number (see instr.)

IMPORTANT: Enter the amounts on lines 1 through 5c in functional currency.

1	Current year net income or (loss) per foreign books of account	1	1,312,551.
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
		Net Additions	Net Subtractions
2a			
2b			
2c			
2d			
2e			
2f			
2g	352,760.		
2h			
2i		1,665,311.	
3	Total net additions	3	352,760.
4	Total net subtractions	4	1,665,311.
5a	Current earnings and profits (line 1 plus line 3 minus line 4)	5a	0.
5b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines	5c	
(i)	General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(i)	
(ii)	Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	5c(ii)	
(iii)	Section 901(j) category:		
(A)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(A)	
(B)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(B)	
(C)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(C)	
(D)	Enter the country code of the sanctioned country ► and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	5c(iii)(D)	
d	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))	5d	0.
e	Enter exchange rate used for line 5d ►		

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

FORM 5471

OTHER NET ADJUSTMENTS

STATEMENT 8

DESCRIPTION	NET ADDITIONS	NET SUBTRACTIONS
REPORTED ON CFC'S 1120-PC		1,665,311.
TOTAL TO 5471, SCHEDULE H, LINE 2I		1,665,311.

SCHEDULE I-1
(Form 5471)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Information for Global Intangible Low-Taxed Income

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

DIVERS ALERT NETWORK

Name of foreign corporation

DAN SPC, LIMITED

EIN (if any)

98-1359809

Identifying number

56-1696689

Reference ID number (see instructions)

Separate Category (Enter code - see instructions) ► GEN

		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1		
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income	2a		
b	Subpart F income	2b		
c	High-tax exception income per section 954(b)(4)	2c		
d	Related party dividends	2d		
e	Foreign oil and gas extraction income	2e		
3	Total exclusions (combine lines 2a through 2e)	3		
4	Gross income less total exclusions (line 1 minus line 3) (see instructions)	4	0 .	
5	Deductions properly allocable to amount on line 4	5		
6	Tested income (loss) (line 4 minus line 5)	6	0 .	.000000
7	Tested foreign income taxes	7		.000000
8	Qualified business asset investment (QBAI)	8		.000000
9a	Interest expense included on line 5	9a		
b	Qualified interest expense	9b		
c	Tested loss QBAI amount	9c		
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		.000000
10a	Interest income included in line 4	10a		
b	Qualified interest income	10b		
c	Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c		.000000

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

SCHEDULE J
(Form 5471)

(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

DIVERS ALERT NETWORK

56-1696689

Name of foreign corporation

DAN SPC, LIMITED

EIN (if any)

98-1359809

Reference ID number

a Separate Category (Enter code - see instructions.)

► GEN

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

►

Part I Accumulated E&P of Controlled Foreign Corporation

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

Important: Enter amounts in functional currency.

(a)
Post-2017 E&P Not
Previously Taxed
(post-2017 section
959(c)(3) balance)

(b)
Post-1986
Undistributed Earnings
(post-1986 and
pre-2018 section
959(c)(3) balance)

(c)
Pre-1987 E&P Not
Previously Taxed
(pre-1987 section
959(c)(3) balance)

(d)
Hovering Deficit
and Deduction
for Suspended
Taxes

(e) Previously Taxed E&P (see instructions)

(i) Reclassified
section 965(a) PTEP

(ii) Reclassified
section 965(b) PTEP

1a	Balance at beginning of year (as reported on prior year Schedule J)						
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)						
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H)						
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a	E&P carried over in nonrecognition transaction						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction						
6	Other adjustments (attach statement)						
7	Total current and accumulated E&P (combine lines 1c through 6)						
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9	Actual distributions						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement)						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)						
14	Balance at beginning of next year (combine lines 7 through 13)						

Part I **Accumulated E&P of Controlled Foreign Corporation** *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					
	(e) Previously Taxed E&P (see instructions)			(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))	
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP		
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**Important:** Enter amounts in functional currency.

1	Balance at beginning of year	►	1	
2	Additions (amounts subject to future recapture)	►	2	
3	Subtractions (amounts recaptured in current year)	►	3	
4	Balance at end of year (combine lines 1 through 3)	►	4	

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service**Previously Taxed Earnings and Profits of U.S. Shareholder
of Certain Foreign Corporations**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471 DIVERS ALERT NETWORK	Identifying number 56-1696689	
Name of U.S. shareholder DIVERS ALERT NETWORK	Identifying number 56-1696689	
Name of foreign corporation DAN SPC, LIMITED	EIN (if any) 98-1359809	Reference ID number (see instructions)
a Separate Category (Enter code - see instructions.)	► GEN	

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Previously Taxed E&P in Functional Currency (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part I Previously Taxed E&P in Functional Currency (see instructions) (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

Part II Previously Taxed E&P in U.S. Dollars

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Part II Previously Taxed E&P in U.S. Dollars (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

**SCHEDULE Q
(Form 5471)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

CFC Income by CFC Income Groups

Attach to Form 5471.

Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

DIVERS ALERT NETWORK

Name of foreign corporation

DAN SPC, LIMITED

Identifying number

56-1696689

Reference ID number (see instructions)

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions)

C If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions)

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

D Indicate whether this Schedule Q is being completed for: U.S. source income or Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

E If this Schedule Q is being completed for FOGEI or FORI income, check this box

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total)							
(1) Unit name: <u>DAN SPC, LIM</u>	CJ	0.	0.	0.	0.	0.	0.
(2) Unit name: _____							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
d Net Foreign Currency Gain (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
e Income Equivalent to Interest (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
f Other Foreign Personal Holding Company Income (Total) (attach statement - see instructions)							
(1) Unit name: _____							
(2) Unit name: _____							

Important: See Computer-Generated Schedule Q in instructions.

For Paperwork Reduction Act Notice, see instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
a						17,645,052.			
(1)	0.	0.	0.	0.	0.	17,645,052.			
(2)									
b									
(1)									
(2)									
c									
(1)									
(2)									
d									
(1)									
(2)									
e									
(1)									
(2)									
f									
(1)									
(2)									

Important: See **Computer-Generated Schedule Q** in instructions.

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
1 Subpart F Income Groups							
g Foreign Base Company Sales Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
h Foreign Base Company Services Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
i Full Inclusion Foreign Base Company Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
j Insurance Income (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
k International Boycott Income							
l Bribes, Kickbacks, and Other Payments							
m Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
4 Residual Income Group (Total)							
(1) Unit name: _____							
(2) Unit name: _____							
5 Total							

Important: See Computer-Generated Schedule Q in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
g									
(1)									
(2)									
h									
(1)									
(2)									
i									
(1)									
(2)									
j									
(1)									
(2)									
k									
l									
m									
2									
3									
(1)									
(2)									
4									
(1)									
(2)									
5									

Important: See **Computer-Generated Schedule Q** in instructions.

**SCHEDULE R
(Form 5471)**(December 2020)
Department of the Treasury
Internal Revenue Service**Distributions From a Foreign Corporation**

OMB No. 1545-0123

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

DIVERS ALERT NETWORK

Name of foreign corporation

DAN SPC, LIMITED

EIN (if any)

98-1359809

Identifying number

56-1696689

Reference ID number (see instructions)

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	NO DISTRIBUTIONS	12/31/2024		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

For Paperwork Reduction Act Notice, see instructions.

LHA

41318-124-24

Schedule R (Form 5471) (12-2020)

12351107 783398 14625.000

2024.04032 DIVERS ALERT NETWORK

14625.01

TAXABLE YEAR
2024**California Exempt Organization
Annual Information Return**

428941 01-14-25

FORM

199

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

California corporation number

DIVERS ALERT NETWORK

Additional information. See instructions.

3597792

FEIN

56-1696689

Street address (suite or room)

PMB no.

6 WEST COLONY PLACE

City

State

DURHAM

ZIP code

27705

Foreign country name

Foreign province/state/county

Foreign postal code

A First return	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B Amended return	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C IRC Section 4947(a)(1) trust	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K Is the organization exempt under R&TC Section 23701g?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D Final information return?	<input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized	Enter date: (mm/dd/yyyy) •	
E Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other		L Is the organization a limited liability company?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Federal return filed? (1) <input checked="" type="checkbox"/> 990T (2) <input type="checkbox"/> 990PF (3) <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series		M Did the organization file Form 100 or Form 109 to report taxable income?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G Is this a group filing? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	N Is the organization under audit by the IRS or has the IRS audited in a prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H Is this organization in a group exemption	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	O Is federal Form 1023/1024 pending?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," what is the parent's name? _____			
Date filed with IRS _____			

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	<input type="checkbox"/> 1 12,881,739 00	
	2 Gross dues and assessments from members and affiliates	<input type="checkbox"/> 2 00	
	3 Gross contributions, gifts, grants, and similar amounts received	<input type="checkbox"/> 3 686,945 00	
	4 Total gross receipts for filing requirement test. Add line 1 through line 3.	STMT 1 <input type="checkbox"/> 4 13,568,684 00	
	This line must be completed. If the result is less than \$50,000, see General Information B		
Expenses	5 Cost of goods sold	<input type="checkbox"/> 5 00	
	6 Cost or other basis, and sales expenses of assets sold	<input type="checkbox"/> 6 34,729 00	
	7 Total costs. Add line 5 and line 6	<input type="checkbox"/> 7 34,729 00	
	8 Total gross income. Subtract line 7 from line 4	<input type="checkbox"/> 8 13,533,955 00	
	9 Total expenses and disbursements. From Side 2, Part II, line 18	<input type="checkbox"/> 9 13,530,924 00	
10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	<input type="checkbox"/> 10 3,031 00		
Payments	11 Total payments	<input type="checkbox"/> 11 00	
	12 Use tax. See General Information K	<input type="checkbox"/> 12 00	
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	<input type="checkbox"/> 13 00	
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	<input type="checkbox"/> 14 00	
	15 Penalties and interest. See General Information J	<input type="checkbox"/> 15 00	
16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result	<input type="checkbox"/> 16 00		
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.			
Sign Here	Signature of officer ►	Title PRESIDENT/CEO	Date
Paid Preparer's Use Only	Preparer's signature ► ROBERT LEWIS	Date 11/7/2023	Check if self-employed ► <input type="checkbox"/>
	Firm's name (or yours, if self-employed) ► BLACKMAN & SLOOP ADVISORS, INC.		<input type="checkbox"/> PTIN
	and address 1414 RALEIGH ROAD, SUITE 300 CHAPEL HILL, NC 27517		<input type="checkbox"/> Firm's FEIN
May the FTB discuss this return with the preparer shown above? See instructions			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

Receipts from Other Sources Expenses and Disbursements	1 Gross sales or receipts from all business activities. See instructions	• 1	00
	2 Interest	• 2	00
	3 Dividends	• 3	411,247 00
	4 Gross rents	• 4	200,175 00
	5 Gross royalties	• 5	1,552,793 00
	6 Gross amount received from sale of assets (See instructions)	• 6	0 00
	7 Other income. Attach schedule	• 7	10,717,524 00
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	• 8	12,881,739 00
	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	• 9	570,011 00
	10 Disbursements to or for members	• 10	0 00
	11 Compensation of officers, directors, and trustees. Attach schedule	• 11	1,038,099 00
	12 Other salaries and wages	• 12	2,800,661 00
	13 Interest	• 13	0 00
	14 Taxes	• 14	228,460 00
	15 Rents	• 15	80,748 00
	16 Depreciation and depletion (See instructions)	• 16	0 00
	17 Other expenses and disbursements. Attach schedule	• 17	8,812,945 00
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	• 18	13,530,924 00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		7,969,258		• 3,693,524
2 Net accounts receivable		276,423		• 319,220
3 Net notes receivable	STMT 7	948,351		• 2,546,342
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments. Attach schedule *		4,712,154		• 12,148,185
10 a Depreciable assets	6,544,418		6,603,893	
b Less accumulated depreciation	4,289,324	2,255,094	4,514,074	2,089,819
11 Land		267,892		• 267,892
12 Other assets. Attach schedule STMT 9		28,584,298		• 28,148,474
13 Total assets		45,013,470		49,213,456
Liabilities and net worth				
14 Accounts payable		740,025		• 1,587,437
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable	STMT 10			• 216,061
17 Mortgages payable				•
18 Other liabilities. Attach schedule STMT 11		1,158,180		796,677
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation		43,115,265		•
21 Retained earnings or income fund				• 46,613,281
22 Total liabilities and net worth		45,013,470		49,213,456

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	• 3,031	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax	•	8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule	•	10 Net income per return. Subtract line 9 from line 6	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		3,031
6 Total. Add line 1 through line 5	3,031		

* SEE STATEMENT

CA 199

CASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
JERRY VOGEL FOUNDATION	1311 MAMARONECK AVENUE SUITE 340 WHITE PLAINS, NY 10605		5,000.
ROBERT B. MACKEY	9255 RIDGE ROAD GOODRICH, MI 48438		5,000.
LAWRENCE LEVINE	7669 PLAYA RIENTA WAY DELRAY BEACH, FL 33446		10,000.
KENDALL VALENTINE	865 CENTRAL AVE, APT L-501 NEEDHAM, MA 02492		15,000.
THOMAS REAVES	1673 CROWNE WAY MINDEN, NV 89423		5,000.
ANONYMOUS	6 WEST COLONY PLACE DURHAM, NC 27705		15,000.
WILLIAM ALLEN	19682 NORWICH RD LIVONIA, MI 48152		10,000.
CHRISTOPHER CONGER	2641 VILLAGE LANE BOSSIER CITY, LA 71112		25,000.
ELIZABETH DAUGHERTY	3809 E ORANGE DRIVE HERNANDO, FL 34442		10,000.
JOANNE HARANO	2915 BENVENUE AVE, APT B BERKLEY, CA 94705		6,441.
ROBERT LOURIE	7 STRONG'S LANE SETAUKEET, NY 11733		5,000.
TOTAL INCLUDED ON LINE 3			111,441.

CA 199

GROSS AMOUNT FROM SALE OF ASSETS

STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
			PURCHASED	
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
	34,729.	0.	0.	0.
TOTAL TO FORM 199, PAGE 2, LN 6	34,729.	0.	0.	0.

CA 199

OTHER INCOME

STATEMENT 3

DESCRIPTION	AMOUNT
MISCELLANEOUS INCOME	2,200,862.
ADVERTISING INCOME	365,406.
MEMBERSHIP DUES	8,151,256.
TOTAL TO FORM 199, PART II, LINE 7	10,717,524.

CA 199

NONCASH CONTRIBUTIONS, GIFTS, GRANTS
AND SIMILAR AMOUNTS PAID

STATEMENT 4

ACTIVITY CLASSIFICATION: DIVE SAFETY RESEARCH GRANTS

NAME OF DONEE	ADDRESS OF DONEE	RELATIONSHIP	AMOUNT
VARIOUS	VARIOUS - VARIOUS, NC 27705	VARIOUS	570,011.
DATE OF GIFT	BOOK VALUE OF GIFT	PROPERTY DESCRIPTION	METHOD USED TO DETERMINE BOOK VALUE
12/31/24	2.		
			TOTAL FOR THIS ACTIVITY
			570,011.
TOTAL INCLUDED ON FORM 199, PART II, LINE 9			570,011.

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 5

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
PANCHABI VAITHIYANATHAN 6 WEST COLONY PLACE DURHAM, NC 27705	COO/CIO 10.00	392,784.
WILLIAM ZIEFLE 6 WEST COLONY PLACE DURHAM, NC 27705	PRESIDENT AND CEO 10.00	391,846.
G. JONA POE 6 WEST COLONY PLACE DURHAM, NC 27705	DIRECTOR 1.00	0.
THEON WEBSTER 6 WEST COLONY PLACE DURHAM, NC 27705	CFO 5.00	223,469.
WAYNE MASSEY 6 WEST COLONY PLACE DURHAM, NC 27705	DIRECTOR THR 12/24 1.00	30,000.
DOUGLAS EBERSOLE 6 WEST COLONY PLACE DURHAM, NC 27705	DIRECTOR 1.00	0.
DOUGLAS STRACENER 6 WEST COLONY PLACE DURHAM, NC 27705	DIRECTOR 1.00	0.
SHANA BARCLAY 6 WEST COLONY PLACE DURHAM, NC 27705	DIRECTOR 1.00	0.
HARRY RODGERS 6 WEST COLONY PLACE DURHAM, NC 27705	DIRECTOR 1.00	0.
KATHY WEYDIG 6 WEST COLONY PLACE DURHAM, NC 27705	BOARD CHAIR 1.00	0.
MICHAEL LANG 6 WEST COLONY PLACE DURHAM, NC 27705	DIRECTOR 1.00	0.

MICHAEL GERNHARDT
6 WEST COLONY PLACE
DURHAM, NC 27705

DIRECTOR
1.00

0.

ROBERT COOK
6 WEST COLONY PLACE
DURHAM, NC 27705

DIRECTOR
1.00

0.

WILLIAM ANLYAN
6 WEST COLONY PLACE
DURHAM, NC 27705

DIRECTOR THR 12/24
1.00

0.

TOTAL TO FORM 199, PART II, LINE 11

1,038,099.

CA 199	OTHER EXPENSES	STATEMENT 6
DESCRIPTION		AMOUNT
DEPRECIATION		181,023.
MISCELLANEOUS		1,899,207.
LICENSES AND FEES		144,317.
REPAIRS AND MAINTENANCE		57,182.
MEMBER SUPPORT		19,048.
DEPRECIATION		43,727.
INSURANCE		64,093.
MAINTENANCE		30,615.
UTILITIES		38,205.
OTHER EMPLOYEE BENEFITS		645,738.
INVESTMENT MANAGEMENT FEES		30,294.
OTHER PROFESSIONAL FEES		1,734,130.
ADVERTISING AND PROMOTION		1,860,139.
OFFICE EXPENSES		1,195,167.
INFORMATION TECHNOLOGY		3,173.
TRAVEL		755,381.
INSURANCE		111,506.
TOTAL TO FORM 199, PART II, LINE 17		<u>8,812,945.</u>

CA 199	NET NOTES RECEIVABLE	STATEMENT 7
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
LOANS TO OFFICERS, DIRECTORS, TRUSTEES AND OTHER KEY EMPLOYEES	948,351.	2,546,342.
TOTAL TO FORM 199, SCHEDULE L, LINE 3	948,351.	2,546,342.

CA 199	OTHER INVESTMENTS	STATEMENT 8
--------	-------------------	-------------

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PUBLICLY TRADED SECURITIES	4,712,154.	12,148,185.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	4,712,154.	12,148,185.

CA 199	OTHER ASSETS	STATEMENT 9
--------	--------------	-------------

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	265,668.	182,621.
INTANGIBLE ASSETS	1,201,769.	1,201,769.
INVESTMENT IN SUBSIDIARIES	27,116,861.	26,764,084.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	28,584,298.	28,148,474.

CA 199	BONDS AND NOTES PAYABLE	STATEMENT 10
--------	-------------------------	--------------

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PAYABLES TO OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES, ETC.	0.	216,061.
TOTAL TO FORM 199, SCHEDULE L, LINE 16	0.	216,061.

CA 199	OTHER LIABILITIES	STATEMENT 11
--------	-------------------	--------------

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	1,158,180.	796,677.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	1,158,180.	796,677.

CA 199	FUND BALANCES	STATEMENT 12
--------	---------------	--------------

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NET ASSETS WITHOUT DONOR RESTRICTIONS	38,690,021.	41,615,571.
NET ASSETS WITH DONOR RESTRICTIONS	4,425,244.	4,997,710.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	43,115,265.	46,613,281.

TAXABLE YEAR
2024California e-file Return Authorization for
Exempt OrganizationsFORM
8453-EO

Exempt Organization name

Identifying number

DIVERS ALERT NETWORK

56-1696689

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	13,568,684
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	13,533,955
3	Refund (Form 109, line 26)	3	_____
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	_____

Part II Settle Your Account Electronically for Taxable Year 2024

5 Direct deposit of refund (Form 109 only.)6 Electronic funds withdrawal 6a Amount

6b Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are not installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount	_____	_____	_____	_____
8 Withdrawal Date	_____	_____	_____	_____

Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number _____

11 Type of account: Checking Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here  Signature of officer Date

 PRESIDENT / CEO Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature  ROBERT LEWIS	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <input type="checkbox"/> P00332659
Firm's name (or yours if self-employed) and address	BLACKMAN & SLOOP ADVISORS, INC. 1414 RALEIGH ROAD, SUITE 300 CHAPEL HILL, NC	Firm's FEIN	56-1304727		
		ZIP code	27517		

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
Firm's name (or yours if self-employed) and address		Firm's FEIN		
		ZIP code		

TAXABLE YEAR
2024**California Exempt Organization
Business Income Tax Return**

428961 01-21-25

FORM
109

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

DIVERS ALERT NETWORK

Additional information. See instructions.

California corporation number
3597792FEIN
56-1696689

Street address (suite/room no.)

6 WEST COLONY PLACE

City (If the corporation has a foreign address, see instructions.)

DURHAM

PMB no.

State
NC ZIP code
27705

Foreign country name

Foreign province/state/county

Foreign postal code

A First return filed? Yes No **H** Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? Yes No

B Is this an education IRA within the meaning of R&TC Section 23712? Yes No **I** Is this organization claiming any former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? Yes No

C Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No **J** Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? Yes No

D Final return? Dissolved Surrendered (Withdrawn) Merged/Reorganized **K** Unrelated Business Activity (UBA) code 531120

Enter date (mm/dd/yyyy) **L** Is this a hospital? Yes No

E Amended return? Yes No If "Yes," attach federal Schedule H (Form 990)

F Accounting method used: (1) Cash (2) Accrual (3) Other

G Nature of trade or business

Taxable Corporation	1 Unrelated business taxable income from Side 2, Part II, line 30	●	1	00
	2 Mult. In 1 by the avg. apport. pctg _____ % from the Sch. R, Apport. Formula Wksht, Part A, In 2 or Part B, In 5. See instr.	●	2	00
	3 Enter the lesser amt from In 1 or In 2. If the unrelated bus. activity is wholly in CA and Sch. R was not comptd, enter the amt from In 1	●	3	00
Taxable Trust	4 Unrelated business taxable income from Side 2, Part II, line 30	●	4	00
	5 Unrelated business taxable income from line 3 or line 4	●	5	00
	6 EZ, LAMBRA, or TTA NOL carryover deduction	●	6	00
	7 Net Operating Loss deduction. See General Information N	●	7	00
	8 Add line 6 and line 7	●	8	00
	9 Net unrelated business taxable income. Subtract line 8 from line 5	●	9	00
	10 Tax 8.84 % x line 9. See General Information J	●	10	00
	11 Tax credits from Schedule B. See instructions	●	11	00
Total Tax	12 Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-	●	12	00
	13 Alternative minimum tax. See General Information O	●	13	00
	14 Total tax. Add line 12 and line 13	●	14	00
Payments	15 Overpayment from a prior year allowed as a credit	● 15	00	
	16 2024 estimated tax payments. See instructions	● 16	00	
	17 Withholding (Form 592-B and/or 593). See instructions	● 17	00	
	18 Amount paid with extension (form FTB 3539)	● 18	00	
	19 Total payments and credits. Add line 15 through line 18	● 19	00	
Use Tax/ Tax Due/ Overpay- ment	20 Use tax. See instructions	● 20	00	
	21 Payments balance. If line 19 is more than line 20, subtract line 20 from line 19	● 21	00	
	22 Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20	● 22	00	
	23 Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions	● 23	00	
	24 Overpayment. Subtract line 14 from line 21. See instructions	● 24	00	
	25 Enter amount of line 24 to be applied to 2025 estimated tax	● 25	00	

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24	• 26	00
	a Fill in the account information to have the refund directly deposited. Routing number	• 26a	
	b Type: Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/> c Account Number	• 26c	
	27 Penalties and interest. See General Information M	• 27	00
28 <input checked="" type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806			
29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24		• 29	00

Unrelated Business Taxable Income**Part I Unrelated Trade or Business Income**

1 a Gross receipts or gross sales	b Less returns and allowances	c Balance	• 1c	00
2 Cost of goods sold and/or operations (Schedule A, line 7)			• 2	00
3 Gross profit. Subtract line 2 from line 1c			• 3	00
4 a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)			• 4a	00
b Net gain (loss) from Schedule D-1, Part II			• 4b	00
c Capital loss deduction for trusts			• 4c	00
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule			• 5	00
6 Rental income (Schedule C)			• 6	00
7 Unrelated debt-financed income (Schedule D)			• 7	00
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)			• 8	00
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)			• 9	00
10 Exploited exempt activity income (Schedule G)			• 10	00
11 Advertising income (Schedule H, Part III, Column A)			• 11	00
12 Other income. Attach schedule			• 12	00
13 Total unrelated trade or business income. Add line 3 through line 12			• 13	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule I	• 14	00
15 Salaries and wages	• 15	00
16 Repairs	• 16	00
17 Bad debts	• 17	00
18 Interest. Attach schedule	• 18	00
19 Taxes. Attach schedule	• 19	00
20 Contributions. See instructions and attach schedule	• 20	00
21 a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	• 21a	00
b Less: depreciation claimed on Schedule A. See instructions	21b	00
22 Depletion. Attach schedule	• 22	00
23 a Contributions to deferred compensation plans	23a	00
b Employee benefit programs. See instructions	23b	00
24 Other deductions. Attach schedule	• 24	00
25 Total deductions. Add line 14 through line 24	25	00
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13	• 26	00
27 Excess advertising costs (Schedule H, Part III, Column B)	• 27	00
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26	• 28	00
29 Specific deduction. See instructions	• 29	00
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28	30	00

Sign Here	Our privacy notice can be found in annual tax booklets or online. Go to fb.ca.gov/privacy to learn about our privacy policy statement, or go to fb.ca.gov/forms and search for 1131 to locate FTB 1131EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800-338-0505 and enter form code 948 when instructed. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer ►	Title PRESIDENT/CEO	Date 11/7/2025
Paid Preparer's Use Only	Preparer's signature ►ROBERT LEWIS	Check if self-employed ► <input type="checkbox"/>	• PTIN P00332659
	Firm's name (or yours, if self-employed) ►BLACKMAN & SLOOP ADVISORS, INC. and address 1414 RALEIGH ROAD, SUITE 300 CHAPEL HILL, NC 27517		• Firm's FEIN 56-1304727
			• Telephone (919) 942-8700
	May the FTB discuss this return with the preparer shown above? See instructions • <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify)

N/A

1 Inventory at beginning of year	1	00
2 Purchases	2	00
3 Cost of labor	3	00
4 a Additional IRC Section 263A costs. Attach schedule	4a	00
b Other costs. Attach schedule	4b	00
5 Total. Add line 1 through line 4b	5	00
6 Inventory at end of year	6	00
7 Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7	00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? Yes No**Schedule B Tax Credits.**

1 Enter credit name	code • 1	00	
2 Enter credit name	code • 2	00	
3 Enter credit name	code • 3	00	
4 Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Side 1, line 11	4		00

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1 Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	• 1	00
2 Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	• 2a	00
b Method for non-dealer installment obligations	• 2b	00
3 IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	• 3	00
4 Credit recapture. Credit name	• 4	00
5 Total. Combine the amounts on line 1 through line 4. See instructions	5	00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method - Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total sales	•	•	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			•

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions	•	•	•
2 Payroll factor: Wages and other compensation of employees	•	•	•
3 Sales factor: Gross sales and/or receipts less returns and allowances	•	•	•
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions.			•

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

(a) Description of property	(b) Rent received or accrued	(c) Percentage of rent attributable to personal property
		%
		%
		%

(d) Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income	(e) Complete if any item in column (c) is more than 10%, but not more than 50%			
(I) Deductions directly connected	(II) Income includable, column (b) less column (d)(i)	(I) Gross income reportable, column (b) x column (c)	(II) Deductions directly connected with personal property (attach schedule)	(III) Net income includable, column (e)(i) less column (e)(ii)

Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6 4

Schedule D Unrelated Debt-Financed Income

(a) Description of debt-financed property			(b) Gross income from or allocable to debt-financed property	(c) Deductions directly connected with or allocable to debt-financed property	
			(I) Straight-line depreciation (attach schedule)	(II) Other deductions (attach schedule)	
1	•		•	•	•
2	•		•	•	•
3	•		•	•	•
(d) Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	(e) Average adjusted basis of or allocable to debt-financed property (attach schedule)	(f) Debt basis percentage, column (d) ÷ column (e)	(g) Gross income reportable, column (b) x column (f)	(h) Allocable deductions, total of columns (c)(i) and (c)(ii) x column (f)	(i) Net income (or loss) includable, column (g) less column (h)
1	•	•	• %	•	•
2	•	•	• %	•	•
3	•	•	• %	•	•
4 Total. Enter here and on Side 2, Part I, line 7				4	•

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

(a) Description	(b) Amount	(c) Deductions directly connected (attach schedule)	(d) Net investment income, column (b) less column (c)	(e) Set-asides (attach schedule)	(f) Balance of investment income, column (d) less column (e)
1					
2					
3 Total. Enter here and on Side 2, Part I, line 8				3	
4 Enter gross income from members (dues, fees, charges, or similar amounts)				4	

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Exempt Controlled Organizations					
(a) Name of controlled organizations	(b) Employer identification number	(c) Net unrelated income (loss)	(d) Total of specified payments made	(e) Part of column (d) that is included in the controlling organization's gross income	(f) Deductions directly connected with income in column (e)
1					
2					
3					

Nonexempt Controlled Organizations

(g) Taxable income	(h) Net unrelated income (loss)	(i) Total of specified payments made	(j) Part of column (i) that is included in the controlling organization's gross income	(k) Deductions directly connected with income in column (j)
1				
2				
3				
4 Add the amounts in columns (e) and (j)			4	
5 Add the amounts in columns (f) and (k)			5	
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9			6	

Schedule G Exploited Exempt Activity Income, other than Advertising Income

(a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	(b) Gross unrelated business income from trade or business	(c) Expenses directly connected with production of unrelated business income	(d) Net income from unrelated trade or business, col. (b) less col. (c)	(e) Gross income from activity that is not unrelated business income	(f) Expenses attributable to column (e)	(g) Excess exempt expense, column (f) less column (e) but not more than column (d)	(h) Net income includable, column (d) less column (g) but not less than zero
1							
2							
3							
4							
5 Total. Enter here and on Side 2, line 10					5		

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

(a) Name of periodical		(b) Gross advertising income	(c) Direct advertising costs	(d) Advertising income or excess advertising costs. If column (b) is greater than column (c), complete columns (e), (f), and (g). If column (c) is greater than column (b), enter the excess in Part III, column B(b). Do not complete columns (e), (f), and (g).	(e) Circulation income	(f) Readership costs	(g) If column (e) is greater than column (f), enter the income shown in column (d), in Part III, column A(b). If column (f) is greater than column (e), subtract the sum of column (e) and column (f) from the sum of column (e) and column (b). Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
1	•	•	•		•	•	
2	•	•	•		•	•	
3	•	•	•		•	•	
4	Totals	4	•		•	•	•

Part II Income from Periodicals Reported on a Separate Basis

1	•	•	•	•	•	•	•
2	•	•	•	•	•	•	•
3	•	•	•	•	•	•	•

Part III Column A - Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, columns (d) or (g), and amount listed in Part II, columns (d) or (g)	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d)
1	•	•	•
2	•	•	•
3	•	•	•
4	Enter total here and on Side 2, Part I, line 11	5	Enter total here and on Side 2, Part II, line 27

Schedule I Compensation of Officers, Directors, and Trustees

(a) Name	(b) Title	(c) Percent of time devoted to business	(d) Compensation attributable to unrelated business
1		%	
2		%	
3		%	
4		%	
5		%	
6	Total. Enter here on Side 2, Part II, line 14	6	

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

(a) Group and guideline class or description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation:						
2a Buildings	2a					
2b Furniture and fixtures	2b					
2c Transportation equipment	2c					
2d Machinery and other equipment	2d					
2e Other (specify)	2e					
3 Other depreciation	3					
4 Total	4					
5 Amount of depreciation claimed elsewhere on return					5	
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a					6	

CA 109

NATURE OF TRADE OR BUSINESS

STATEMENT 13

RENTAL AGREEMENTS WITH FOR-PROFIT SUBSIDIARIES.

TO FORM 109, PAGE 1

TAXABLE YEAR
2024California e-file Return Authorization for
Exempt OrganizationsFORM
8453-EO

Exempt Organization name

Identifying number

DIVERS ALERT NETWORK

56-1696689

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	_____
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	_____
3	Refund (Form 109, line 26)	3	_____
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	_____

Part II Settle Your Account Electronically for Taxable Year 2024

5 Direct deposit of refund (Form 109 only.)6 Electronic funds withdrawal 6a Amount

6b Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are not installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

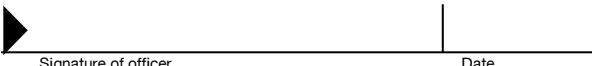
9 Routing number _____

11 Type of account: Checking Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here 

Signature of officer

Date

 PRESIDENT / CEO

Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature 	ROBERT LEWIS	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <input type="text"/> P00332659
	Firm's name (or yours if self-employed) and address 	BLACKMAN & SLOOP ADVISORS, INC. 1414 RALEIGH ROAD, SUITE 300 CHAPEL HILL, NC				Firm's FEIN <input type="text"/> 56-1304727
						ZIP code <input type="text"/> 27517

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN <input type="text"/>
	Firm's name (or yours if self-employed) and address 			Firm's FEIN <input type="text"/>
				ZIP code <input type="text"/>

C Corporation Tax Return 2024

North Carolina Department of Revenue

DOR Use Only

For calendar year 2024, or other tax year beginning

24 and ending

DIVERS ALERT NETWORK
6 WEST COLONY PLACE
DURHAM

NC 27705

Federal Employer ID Number 561696689
N.C. Secretary of State ID Number
NAICS Code

Initial Return Short Year Return Captive REIT Non U.S./Foreign NC-Rehab NC-478 is attached
 Final Return Amended Return Tax Exempt Combined Return (Approved Taxpayers Only) Has Escheatable Property

Federal Extension Were you granted an automatic extension to file your 2024 federal income tax return (Form 1120)? Yes No

DIVE 6 WE 27705 561696689

PP 561304727 PFSP F IR N FR N SR N AR N
 TN 9196842948 RE N TE Y NF N CR N NCR N 478 EP N FDEXT Y

DIVERS ALERT NETWORK

6 WEST COLONY PLACE	DURHAM				NC	27705	
GR	0	07	29840	19	0	31	0
TA	0	08	765	21	0	EU	
01	0	10	0	23	765	32A	0
HCE	N	12	0	24A	0	32B	0
02	0	13	30605	24B	2210	35	1445
03	0	14	1000000	24C	0	36	0
04	0	15	30605	24D	0	37	0
05	0	16	0	24E	0	38	0
06	0	17	30605	26	0		
		18	0	27	1445		



Sch. A Computation of Franchise Tax

1. Net Worth	0	4. Tax Credits	0
Holding Company Exception	N	5. Franchise Tax Due	0
2. Total Franchise Tax Due	0	6. Franchise Tax Overpaid	0
3. Payment with Franchise Tax Extension	0		

I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

 Refund Due Payment Due

0

Signature and Title of Officer:

PRESIDENT/CEO

Date

919-684-2948 W

Corporate Phone Number

PAID PREPARER USE ONLY

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

ROBERT LEWIS

11/7/2025 (919) 942-8700

Date

Preparer's Phone Number

56-1304727

Preparer's FEIN, SSN, or PTIN

FEIN
 SSN
 PTIN

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

CD-405 Line-by-Line Information

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of

0

Sch. B Computation of Corporate Income Tax		Sch. C Net Worth
7. Federal Taxable Income Before NOL	29840	4. Accumulated depreciation, depletion, and amortization permitted for income tax purposes (Attach sch)
8. Adjustments to Federal Taxable Income	765	0
9. Net Income Before Contributions	30605	5. Line 3 minus Line 4
10. Contributions to Donees Outside N.C.	0	6. Affiliated indebtedness (Attach schedule)
11. N.C. Taxable Income	30605	7. Line 5 plus (or minus) Line 6
12. Nonapportionable Income	0	8. Apportionment factor
13. Apportionable Income	30605	0.0000 %
14. Apportionment Factor	100.0000 %	9. Net Worth
15. Income Apportioned to N.C.	30605	
16. Nonapportionable Income Allocated to N.C.	0	
17. Income Subject to N.C. Tax	30605	Sch. G Federal Taxable Income Before NOL Deduction
18. % Depletion over Cost - N.C. Property	0	1. a. Gross receipts or sales
19. State Net Loss (Attach schedule)	0	b. Returns and allowances
20. Income Before Contributions to N.C. Donees	30605	c. Balance - Line 1a minus Line 1b
21. Contributions to N.C. Donees	0	2. Cost of goods sold (Attach schedule)
22. Net Taxable Income	30605	3. Gross Profit (Line 1c minus Line 2)
23. N.C. Net Income Tax	765	4. Dividends (Attach schedule)
24. Payments and Credits	0	5. a. Interest on obligations of U.S. and its instrumentalities
a. Income Tax Extension	0	b. Other interest
b. 2024 Estimated Tax (previous payments if amended)	2210	6. Gross rents
c. Partnership (include Form D-403, NC K-1)	0	7. Gross royalties (Attach schedule)
d. Nonresident Withholding (include 1099 or W-2)	0	8. Capital gain net income (Attach schedule)
e. Tax Credits	0	9. Net gain (loss) (Attach schedule)
25. Add Lines 24a through 24e	2210	10. Other income (Attach schedule)
26. Income Tax Due	0	11. Total Income
27. Income Tax Overpaid	1445	12. Compensation of officers (Attach sch., including addressees)
Tax Due or Refund		13. Salaries and wages (less employment credits)
28. Franchise Tax Due or Overpayment	0	14. Repairs and maintenance
29. Income Tax Due or Overpayment	-1445	15. Bad debts
30. Balance of Tax Due or Overpayment	-1445	16. Rents
31. Underpayment of Estimated Income Tax	0	17. Taxes and licenses
EU. Exception to Underpayment of Estimated Tax		18. Interest
32. a. Interest	0	19. Charitable contributions
b. Penalties	0	20. a. Depreciation
c. Add Lines 32a and 32b	0	b. Depreciation included in cost of goods sold
33. Total Due	0	c. Balance - Line 20a minus 20b
34. Overpayment	1445	21. Depletion
35. 2025 Estimated Income Tax	1445	22. Advertising
36. N.C. Nongame and Endangered Wildlife Fund	0	23. Pension, profit-sharing, and similar plans
37. N.C. Education Endowment Fund	0	24. Employee benefit programs
38. Amount to be Refunded	0	25. Energy efficient commercial buildings (Att. Form 7205)
Sch. C Net Worth		26. Other deductions (Attach schedule)
1. Total assets	0	27. Total Deductions
2. Total liabilities	0	28. Taxable Income Per Federal Return Before NOL and Special Deductions
3. Line 1 minus Line 2	0	29. Special Deductions
		30. Federal Taxable Income Before NOL

Sch. H Adjustments to Federal Taxable Income

1. Additions			
a. Taxes based on net income	1a.	765	
b. Contributions	1b.	0	
c. Royalties to related members	1c.	0	
d. Net interest expense to related members	1d.	0	
e. Expenses attributable to income not taxed	1e.	0	
f. Bonus depreciation	1f.	0	
g. Section 179 expense deduction	1g.	0	
h. Other (Attach schedule)	1h.	0	
2. Total Additions	2.	765	
3. Deductions			
a. U.S. obligation interest (net of expenses) (Attach schedule)	3a.	0	
b. Other deductible dividends	3b.	0	
c. Royalties received from related members	3c.	0	
d. Qualified interest expense to related members	3d.	0	
e. Bonus depreciation	3e.	0	
f. Section 179 expense deduction	3f.	0	
g. Other (Attach schedule)	3g.	0	
4. Total Deductions	4.	0	
5. Adjustments to Federal Taxable Income	5.	765	

Sch. I Contributions

1. Contributions to Donees Outside N.C.			
a. Total contributions to donees outside N.C.	1a.	0	
b. Multiply Schedule B, Line 9 by 5%, if Line 9 is greater than zero. Otherwise enter zero.	1b.	1530	
c. Amount Deductible	1c.	0	
2. Contributions to N.C. Donees			
a. Total contributions to N.C. donees other than those listed in Line 2d	2a.	0	
b. Multiply Sch. B, Line 20 by 5%, if Line 20 is greater than zero. Otherwise enter zero.	2b.	1530	
c. Enter the lesser of Line 2a or 2b	2c.	0	
d. Total contributions to the State of N.C. and its political subdivisions	2d.	0	
e. Amount Deductible	2e.	0	

Sch. F Other Information - All Taxpayers Must Complete this Schedule

1. a. State of incorporation		8. Is this corporation subject to franchise tax but not N.C. income tax because the corporation's income tax activities are protected under P.L. 86-272? (If yes, attach explanation)	
b. Date incorporated			N
2. Date of N.C. Certificate of Authority		9. Officers' names and addresses:	
3. a. Reg or principal trade or bus. in N.C. RENTAL AGREE		President	
b. Reg or principal trade or bus. everywhere RENTAL AGREE		Vice-President	
4. Principal place bus. is directed or managed DURHAM		Secretary	
5. What was the last year the IRS redetermined the corporation's federal taxable income?		Treasurer	
6. a. Were adjustments reported to N.C.? N			
b. If so, when?			
7. Does this corporation finance or discount its receivables through a related or an affiliated company? N			

Explanation of Changes for Amended Return:

Legal Name (First 10 Characters)	DIVERS ALE	Federal Employer ID Number	561696689
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Sch. L Balance Sheet per Books

Assets	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
1. Cash		0		0
2. a. Trade notes and accounts receivable	0		0	
b. Less allowance for bad debts	(0)	0	(0)	0
3. Inventories		0		0
4. a. U.S. government obligations		0		0
b. State and other obligations		0		0
5. Tax-exempt securities		0		0
6. Other current assets (Attach end of year sch)		0		0
7. Loans to shareholders		0		0
8. Mortgage and real estate loans		0		0
9. Other investments (Attach end of year sch)		0		0
10. a. Buildings and other depreciable assets	0		0	
b. Less accumulated depreciation	(0)	0	(0)	0
11. a. Depletable assets	0		0	
b. Less accumulated depletion	(0)	0	(0)	0
12. Land (net of any amortization)		0		0
13. a. Intangible assets (amortizable only)	0		0	
b. Less accumulated amortization	(0)	0	(0)	0
14. Other assets (Attach end of year sch.)		0		0
15. Total Assets		0		0
Liabilities and Shareholders' Equity				
16. Accounts payable		0		0
17. Mortgages, notes, and bonds payable in less than 1 year		0		0
18. Other current liabilities (Attach end of year schedule)		0		0
19. Loans from shareholders		0		0
20. Mortgages, notes, and bonds payable in 1 year or more		0		0
21. Other liabilities (Attach end of year schedule)		0		0
22. Capital stock: a. Preferred Stock	0		0	
b. Common Stock	0	0	0	0
23. Additional paid-in capital		0		0
24. Retained earnings - Appropriated (Attach end of year schedule)		0		0
25. Retained earnings - Unappropriated		0		0
26. Adjustments to shareholders' equity (Attach end of year schedule)		0		0
27. Less cost of treasury stock	(0)	0	(0)	0
28. Total Liabilities and Shareholders' Equity		0		0

Sch. M-1 Reconciliation of Income (Loss) per Books with Income per Return

1. Net income (loss) per books	0	7. Income recorded on books this year	
2. Federal income tax	0	not included on this return:	
3. Excess of capital losses over capital gains	0	Tax-exempt interest	\$ 0
4. Income subject to tax not recorded on books this year:	0		0
5. Expenses recorded on books this year not deducted on this return:		8. Deductions on this return not charged against book income this year:	
a. Depreciation	\$ 0	a. Depreciation	\$ 0
b. Charitable Contributions	\$ 0	b. Charitable Contributions	\$ 0
c. Travel and entertainment	\$ 0		0
6. Add Lines 1 through 5	0	9. Add Lines 7 and 8	0
	0	10. Income	0

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this form.**

Legal Name (First 10 Characters)	DIVERS ALE	Federal Employer ID Number	561696689
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Sch. M-2 Retained Earnings Analysis

1. Balance at beginning of year	0	5. Distributions: a. Cash	0
2. Net income (loss) per books	0	b. Stock	0
3. Other increases:		c. Property	0
		6. Other decreases:	0
4. Add Lines 1, 2, and 3	0	7. Add Lines 5 and 6	0
	0	8. Balance at End of Year	0

Sch. N Nonapportionable Income

(A) Nonapportionable Income	(B) Gross Amounts	(C) Related Expenses	(D) Net Amounts	(E) Net Amounts Allocated Directly to N.C.
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
1. Nonapportionable Income			0	
2. Nonapportionable Income Allocated to N.C.				0

Explanation of why income listed is nonapportionable income rather than apportionable income:

Sch. O Computation of Apportionment Factor

Part 1. Domestic and Other Corporations Not Apportioning Franchise or Income Outside N.C.	100.0000 %
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Part 2. Corporations Apportioning Franchise or Income to N.C. and to Other States

	1. Within North Carolina	2. Total Everywhere
1. Gross Receipts Subject to Apportionment	0	0
2. Gross Rents Subject to Apportionment	0	0
3. Gross Royalties Subject to Apportionment	0	0
4. Dividends Subject to Apportionment	0	0
5. Interest Subject to Apportionment	0	0
6. Other Apportionable Income	0	0
7. Share of Receipts from Noncorporate Entities Subject to Apportionment	0	0
8. Total	0	0
9. N.C. Apportionment Factor		0.0000 %

Part 3. Special Apportionment Formulas	0.0000 %
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STATE COPY

TAX RETURN FILING INSTRUCTIONS

TEXAS FORM 05-102

FOR THE YEAR ENDING

DECEMBER 31, 2024

PREPARED FOR:

DIVERS ALERT NETWORK
6 WEST COLONY PLACE
DURHAM, NC 27705

PREPARED BY:

BLACKMAN & SLOOP ADVISORS, INC.
1414 RALEIGH ROAD, SUITE 300
CHAPEL HILL, NC 27517

TO BE SIGNED AND DATED BY:

THE APPROPRIATE CORPORATE OFFICER(S).

AMOUNT OF TAX:

TOTAL TAX	\$	0.00
LESS: PAYMENTS AND CREDITS	\$	0.00
PLUS: OTHER AMOUNT	\$	0.00
PLUS: INTEREST AND PENALTIES	\$	0.00
NO PAYMENT REQUIRED	\$

OVERPAYMENT:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

TEXAS COMPTROLLER OF PUBLIC ACCTS
P.O. BOX 149348
AUSTIN, TX 78714-9348

RETURN MUST BE MAILED ON OR BEFORE:

NOVEMBER 17, 2025

SPECIAL INSTRUCTIONS:

PLEASE, DO NOT STAPLE ANY PART OF THE RETURN TOGETHER.

THE APPROPRIATE CORPORATE OFFICER(S) SHOULD SIGN AND DATE THE 05-102 - PUBLIC INFORMATION REPORT AND MAIL IT WITH THE RETURN.

Texas Franchise Tax Public Information Report

To be filed by Corporations, Limited Liability Companies (LLC), Limited Partnerships (LP),
Professional Associations (PA) and Financial Institutions

■ Tcode 13196**■ Taxpayer number****■ Report year****Due date**

You have certain rights under Chapter 552
and 559, Government Code, to review, request and
correct information we have on file about you.

561696689**2025****05/15/2025** Check box if the mailing address has changed.

Taxpayer name DIVERS ALERT NETWORK		<input type="checkbox"/> <input type="checkbox"/>	
Mailing address 6 WEST COLONY PLACE		Secretary of State (SOS) file number or Comptroller file number	
City DURHAM	State NC	ZIP code plus 4 27705	0801824487

Check box if there are currently no changes from previous year; if no information is displayed, complete the applicable information in Sections A, B and C.

Principal office 6 WEST COLONY PLACE, DURHAM, NC 27705

Principal place of business 6 WEST COLONY PLACE, DURHAM, NC 27705
--

Mail signed report to:

Texas Comptroller of Public Accounts

P.O. Box 149348

Austin, Tx 78714-9348

For locations and phone numbers visit
www.comptroller.texas.gov/about/contact

You must report officer, director, member, general partner and manager information as of the date you complete this report.

Please sign below!**This report must be signed to satisfy franchise tax requirements.****SECTION A** Name, title and mailing address of each officer, director, member, general partner or manager.

Name DOUGLAS EBERSOLE	Title DIRECTOR	Director <input checked="" type="checkbox"/> YES	Term expiration <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Mailing address	City	State	ZIP Code
Name DOUGLAS STRACENER	Title DIRECTOR	Director <input checked="" type="checkbox"/> YES	Term expiration <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Mailing address	City	State	ZIP Code
Name SHANA BARCLAY	Title DIRECTOR	Director <input checked="" type="checkbox"/> YES	Term expiration <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Mailing address	City	State	ZIP Code

SECTION B Enter information for each corporation, LLC, LP, PA or financial institution, if any, in which this entity owns an interest of 10 percent or more.

Name of owned (subsidiary) corporation, LLC, LP, PA or financial institution	State of formation	Texas SOS file number, if any	Percentage of ownership
Name of owned (subsidiary) corporation, LLC, LP, PA or financial institution	State of formation	Texas SOS file number, if any	Percentage of ownership

SECTION C Enter information for each corporation, LLC, LP, PA or financial institution, if any, that owns an interest of 10 percent or more in this entity.

Name of owned (parent) corporation, LLC, LP, PA or financial institution	State of formation	Texas SOS file number, if any	Percentage of ownership
Registered agent and registered office currently on file (see instructions if you need to make changes)		You must make a filing with the Secretary of State to change registered agent, registered office or general partner information.	
Agent:			
Office:	City	State	ZIP Code

The information on this form is required by Section 171.203 of the Tax Code for each corporation, LLC, LP, PA or financial institution that files a Texas Franchise Tax Report. Use additional sheets for Sections A, B and C, if necessary. The information will be available for public inspection.

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief, as of the date below, and that a copy of this report has been mailed to each person named in this report who is an officer, director, member, general partner or manager and who is not currently employed by this or a related corporation, LLC, LP, PA or financial institution.

sign here 	Title PRESIDENT/CE	Date	Area code and phone number (919) 684-2948
--	---------------------------	------	--

Texas Comptroller Official Use Only

VE/DE	<input type="checkbox"/>	PIR IND	<input type="checkbox"/>
PM Date			



1019

TX 05-102 (Section A Continuation)

DIVERS ALERT NETWORK

561696689

Name G. JONA POE	Title DIRECTOR	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name HARRY RODGERS	Title DIRECTOR	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name KATHY WEYDIG	Title BOARD CHAIR	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name MICHAEL LANG	Title DIRECTOR	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name MICHAEL GERNHARDT	Title DIRECTOR	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name ROBERT COOK	Title DIRECTOR	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name WILLIAM ANLYAN	Title DIRECTOR THR DEC	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name WAYNE MASSEY	Title DIRECTOR THR DEC	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name WILLIAM ZIEFLE	Title PRESIDENT AND CEO	Director <input checked="" type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name THEON WEBSTER	Title CFO	Director <input type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code

Name PANCHABI VAITHIYANATHAN	Title COO/CIO	Director <input type="checkbox"/> YES	Term expiration
Mailing address	City	State	ZIP Code