CLIENT'S COPY

September 30, 2025

Oceana Action, Inc.
1025 Connecticut Avenue, NW 200
Washington, DC 20036

Oceana Action, Inc.:

Enclosed are the original and one copy of the 2024 exempt organization return, as follows...

2024 Form 990-EZ

The attached PDF copies are required to be retained for the Organization to be compliant with the document retention requirements established by the Internal Revenue Service (IRS). Please have an officer sign and then retain them for your records. We recommend that you retain all pertinent tax records for a period of at least three years as taxing agencies possess the authority to request these supporting documents.

Upon receipt of the signed Form 8879, we will immediately electronically file the return(s) with the IRS.

If your return contains Schedule B, *Schedule of Contributors,* please note that public inspection copy of Form 990 containing redacted version of Schedule B is the only version which should be provided to any requesting third party or the general public.

Please call us at any time should you have any questions relating to your tax situation, business, financial or estate planning or any other financial matters. As a part of your advisory team, we will be happy to assist you.

Tax or Professional advice contained in or accompanying this document, unless otherwise specifically stated, is not intended or written to be used, and cannot be used, for the purpose of (I) avoiding penalties under the Internal Revenue code, or (II) promoting, marketing, or recommending to another party any transaction or matter that is contained in or accompanying this document. In addition, unless otherwise specifically stated, any advice provided shall not be deemed a formal tax opinion upon which the addressee can rely.

We sincerely appreciate the opportunity to serve you. If you have any questions regarding the returns, please do not hesitate to call.

Very truly yours,

Aaron M. Fox

CBIZ Advisors, LLC

TAX RETURN FILING INSTRUCTIONS

FORM 990-EZ

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

Oceana Action, Inc.
1025 Connecticut Avenue, NW 200
Washington, DC 20036

Prepared By:

CBIZ Advisors, LLC
1899 L Street, NW #850
Washington, DC 20036

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by November 17, 2025

If your tax return(s) are being electronically filed, we cannot release them until we have your signed authorization(s). After reviewing your return(s) for accuracy and completeness, please sign and email your authorization(s) to 8879tax@cbiz.com or fax to (212) 485-5514.

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

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

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

Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

C Name of organization
OCEANA ACTION, INC.

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1025 CONNECTICUT AVENUE, NW | 200

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20036

D Employer identification number
31-1814181

E Telephone number
(202) 833-3900

F Group Exemption Number

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

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

I Website: OCEANAACTION.ORG

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

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

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ ... $ 0.

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

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less: cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than $15,000) — 6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) — 6b		
	c	Less: direct expenses from gaming and fundraising events — 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less: cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	0.
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	4,489.
	13	Professional fees and other payments to independent contractors	13	4,000.
	14	Occupancy, rent, utilities, and maintenance	14	499.
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O	16	8,012.
	17	**Total expenses.** Add lines 10 through 16	17	17,000.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	-17,000.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	338,688.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	321,688.

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

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

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	353,690.	22	343,643.
23	Land and buildings		23	
24	Other assets (describe in Schedule O) SEE SCHEDULE O	1,227.	24	1,667.
25	**Total assets**	354,917.	25	345,310.
26	**Total liabilities** (describe in Schedule O) SEE SCHEDULE O	16,229.	26	23,622.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	338,688.	27	321,688.

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

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

What is the organization's primary exempt purpose? SEE SCHEDULE O

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

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

28 SEE SCHEDULE O

(Grants $) If this amount includes foreign grants, check here ..... 28a 6,689.

29

(Grants $) If this amount includes foreign grants, check here 29a

30

(Grants $) If this amount includes foreign grants, check here 30a

31 Other program services (describe in Schedule O) .....

(Grants $) If this amount includes foreign grants, check here 31a

32 **Total program service expenses** (add lines 28a through 31a) ..... 32 6,689.

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
SAM WATERSTON CHAIR	1.00	0.	0.	0.
KEITH ADDIS PRESIDENT	1.00	0.	0.	0.
JAMES SANDLER SECRETARY	1.00	0.	0.	0.
HERBERT BEDOLFE, III MEMBER	1.00	0.	0.	0.
TED DANSON MEMBER	1.00	0.	0.	0.
WILLIAM LAHEY MEMBER	1.00	0.	0.	0.
SIMON SIDAMON-ERISTOFF MEMBER	1.00	0.	0.	0.
VALERIE VAN CLEAVE MEMBER	1.00	0.	0.	0.
ANDREW F. SHARPLESS CEO THRU 7/24	1.00	0.	0.	0.
JAMES F. SIMON CEO AS OF 7/24	1.00	0.	0.	0.
CHRISTOPHER M. SHARKEY CHIEF FINANCIAL OFFICER	1.00	0.	0.	0.
KATHY WHELPLEY VP OF EXECUTIVE OPERATIONS	1.00	0.	0.	0.

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

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	N/A	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b N/A			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 N/A ; section 4912 N/A ; section 4955 N/A			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed SEE SCHEDULE O			
42a	The organization's books are in care of JAMES F. SIMON Telephone no. (202) 833-3900 Located at: 1025 CONNECTICUT AVENUE, NW, #200, WASHINGTON, DC ZIP + 4 20036			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here [ ] and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A			

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

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

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

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

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

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b If "Yes," was the related organization a section 527 organization?	49b		

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

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

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

Sign Here

Signature of officer Date

CHRISTOPHER M. SHARKEY, CHIEF FINANCIAL OFFICER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
AARON M. FOX	AARON M. FOX	09/30/25		P01365820

Firm's name CBIZ ADVISORS, LLC Firm's EIN 88-1478669

Firm's address 1899 L STREET, NW #850 WASHINGTON, DC 20036 Phone no. 202-227-4000

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

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

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
OCEANA ACTION, INC.

Employer identification number
31-1814181

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
OFFICE EXPENSES	2,313.
INSURANCE	61.
SUBSCRIPTIONS	36.
REGISTRATION FEES	5,602.
TOTAL TO FORM 990-EZ, LINE 16	8,012.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS RECEIVABLES	1,227.	0.
PREPAID EXPENSES	0.	1,667.
TOTAL TO FORM 990-EZ, LINE 24	1,227.	1,667.

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLES	2,751.	331.
DUE TO AFFILIATE	13,478.	23,291.
TOTAL TO FORM 990-EZ, LINE 26	16,229.	23,622.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - OCEANA ACTION, INC. (OA) PROMOTES THE DESIGN AND EFFECTIVE IMPLEMENTATION OF POLICIES AT BOTH THE NATIONAL AND INTERNATIONAL LEVELS AIMED AT PROTECTING AND RESTORING MARINE FISHERIES AND OTHER LIVING MARINE RESOURCES AND THE ECOSYSTEMS IN WHICH THEY EXIST; AND TO ENGAGE THE PUBLIC IN MARINE ECOSYSTEM EFFORTS.

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:
OA'S MISSION IS TO PROMOTE THE DESIGN AND EFFECTIVE IMPLEMENTATION OF POLICIES AT BOTH THE NATIONAL AND INTERNATIONAL LEVELS AIMED AT PROTECTING AND RESTORING MARINE FISHERIES AND OTHER LIVING MARINE RESOURCES AND THE ECOSYSTEMS IN WHICH THEY EXIST; AND TO ENGAGE THE PUBLIC IN MARINE ECOSYSTEM ADVOCACY EFFORTS.

FORM 990-EZ PART V, LINE 41, LIST OF STATES RECEIVING COPY OF FORM 990-EZ:
AL,AR,CA,FL,GA,HI,IL,KS,KY,MA,MD,MI,MN,NC,ND,NH,NY,OH,OR,PA,RI,SC,TN,VA,WA WI,WV

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:
THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.
THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.