

EXTENDED TO JULY 15, 2021

Form 990-T

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

OMB No. 1545-0047

For calendar year 2019 or other tax year beginning SEP 1, 2019 and ending AUG 31, 2020

2019

Department of the Treasury Internal Revenue Service

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

Form header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year 12,261,611.; D Employer identification number 36-2667348; E Unrelated business activity code 541800; F Group exemption number; G Check organization type 501(c) corporation.

H Enter the number of the organization's unrelated trades or businesses. 1 Describe the only (or first) unrelated trade or business here SEE STATEMENT 1. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No

J The books are in care of THE ORGANIZATION Telephone number (719) 598-8181

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales; 1b Less returns and allowances; 2 Cost of goods sold; 3 Gross profit; 4a Capital gain net income; 4b Net gain (loss); 5 Income (loss) from a partnership; 6 Rent income; 7 Unrelated debt-financed income; 8 Interest, annuities, royalties; 9 Investment income; 10 Exploited exempt activity income; 11 Advertising income; 12 Other income; 13 Total. Combine lines 3 through 12.

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

Table with 3 columns: Line number, Description, Amount. Rows include: 14 Compensation of officers, directors, and trustees; 15 Salaries and wages; 16 Repairs and maintenance; 17 Bad debts; 18 Interest; 19 Taxes and licenses; 20 Depreciation; 21 Less depreciation claimed; 22 Depletion; 23 Contributions to deferred compensation plans; 24 Employee benefit programs; 25 Excess exempt expenses; 26 Excess readership costs; 27 Other deductions; 28 Total deductions; 29 Unrelated business taxable income before net operating loss deduction; 30 Deduction for net operating loss; 31 Unrelated business taxable income.

**Part III Total Unrelated Business Taxable Income**

|    |   |    |         |
|----|---|----|---------|
| 32 | Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)                                    | 32 | 21,319. |
| 33 | Amounts paid for disallowed fringes   | 33 |         |
| 34 | Charitable contributions (see instructions for limitation rules)  | 34 | 0.      |
| 35 | Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33             | 35 | 21,319. |
| 36 | Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) <b>STMT 3</b>                           | 36 | 21,319. |
| 37 | Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35   | 37 |         |
| 38 | Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)   | 38 | 1,000.  |
| 39 | <b>Unrelated business taxable income.</b> Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37 | 39 | 0.      |

**Part IV Tax Computation**

|    |  |    |    |
|----|--|----|----|
| 40 | <b>Organizations Taxable as Corporations.</b> Multiply line 39 by 21% (0.21)   | 40 | 0. |
| 41 | <b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 39 from:<br><input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) | 41 |    |
| 42 | <b>Proxy tax.</b> See instructions   | 42 |    |
| 43 | <b>Alternative minimum tax (trusts only)</b>   | 43 |    |
| 44 | <b>Tax on Noncompliant Facility Income.</b> See instructions   | 44 |    |
| 45 | <b>Total.</b> Add lines 42, 43, and 44 to line 40 or 41, whichever applies   | 45 | 0. |

**Part V Tax and Payments**

|     |  |     |    |
|-----|--|-----|----|
| 46a | Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)  | 46a |    |
| b   | Other credits (see instructions)   | 46b |    |
| c   | General business credit. Attach Form 3800  | 46c |    |
| d   | Credit for prior year minimum tax (attach Form 8801 or 8827)   | 46d |    |
| e   | <b>Total credits.</b> Add lines 46a through 46d  | 46e |    |
| 47  | Subtract line 46e from line 45   | 47  | 0. |
| 48  | Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) | 48  |    |
| 49  | <b>Total tax.</b> Add lines 47 and 48 (see instructions)   | 49  | 0. |
| 50  | 2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3   | 50  | 0. |
| 51a | Payments: A 2018 overpayment credited to 2019  | 51a |    |
| b   | 2019 estimated tax payments  | 51b |    |
| c   | Tax deposited with Form 8868   | 51c |    |
| d   | Foreign organizations: Tax paid or withheld at source (see instructions)   | 51d |    |
| e   | Backup withholding (see instructions)  | 51e |    |
| f   | Credit for small employer health insurance premiums (attach Form 8941)   | 51f |    |
| g   | Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total   | 51g |    |
| 52  | <b>Total payments.</b> Add lines 51a through 51g   | 52  |    |
| 53  | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>  | 53  |    |
| 54  | <b>Tax due.</b> If line 52 is less than the total of lines 49, 50, and 53, enter amount owed   | 54  |    |
| 55  | <b>Overpayment.</b> If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid   | 55  |    |
| 56  | Enter the amount of line 55 you want: <b>Credited to 2020 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input checked="" type="checkbox"/>   | 56  |    |

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

|    |  |     |    |
|----|--|-----|----|
| 57 | At any time during the 2019 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 |
| 58 | During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.  |     | X  |
| 59 | Enter the amount of tax-exempt interest received or accrued during the tax year \$   |     |    |

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.

 **EXECUTIVE DIRECTOR**  
Date: 07/15/21 Title

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

|                        |                                  |                      |          |   |           |
|------------------------|----------------------------------|----------------------|----------|---|-----------|
| Paid Preparer Use Only | Print/Type preparer's name       | Preparer's signature | Date     | Check <input type="checkbox"/> if self-employed | PTIN      |
|                        | RITA F. CHRISTENSEN              | CHRISTENSEN          | 07/15/21 |   | P00290681 |
|                        | Firm's name                      | Firm's EIN           |          | 20-1766527                                      |           |
|                        | 1365 GARDEN OF THE GODS, STE 150 |                      |          | Phone no. (719) 590-9777                        |           |
|                        | Firm's address                   |                      |          | COLORADO SPRINGS, CO 80907                      |           |

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ► **N/A**

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

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**  
(see instructions)

1. Description of property

|     |
|-----|
| (1) |
| (2) |
| (3) |
| (4) |

**2. Rent received or accrued**

| (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) | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
|---|---|---|
| (1)   |   |   |
| (2)   |   |   |
| (3)   |   |   |
| (4)   |   |   |
| <b>Total</b>  | <b>0.</b>   | <b>0.</b>   |

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►

**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ► **0.**

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

| 1. Description of debt-financed property  | 2. Gross income from or allocable to debt-financed property                           | 3. Deductions directly connected with or allocable to debt-financed property |   |   |
|---|---|--|---|---|
|   |   | (a) Straight line depreciation (attach schedule)                             | (b) Other deductions (attach schedule)                          |   |
| (1)   |   |  |   |   |
| (2)   |   |  |   |   |
| (3)   |   |  |   |   |
| (4)   |   |  |   |   |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6. Column 4 divided by column 5  | 7. Gross income reportable (column 2 x column 6)                | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1)   |   | %  |   |   |
| (2)   |   | %  |   |   |
| (3)   |   | %  |   |   |
| (4)   |   | %  |   |   |
| <b>Totals</b>   |   |  | Enter here and on page 1, Part I, line 7, column (A). <b>0.</b> | Enter here and on page 1, Part I, line 7, column (B). <b>0.</b>     |
| <b>Total dividends-received deductions</b> included in column 8                                   |   |  | 0.  | 0.  |

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations                   |                                     |   |  |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
|                                    |                                   | 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.<br>Enter here and on page 1, Part I, line 8, column (A). | Add columns 6 and 11.<br>Enter here and on page 1, Part I, line 8, column (B). |
| <b>Totals</b> ..... |  |  | 0.   | 0.   |

**Schedule G - 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 schedule) | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col. 3 plus col. 4) |
|--------------------------|---------------------|--|---------------------------------|---|
| (1)                      |                     |  |                                 |   |
| (2)                      |                     |  |                                 |   |
| (3)                      |                     |  |                                 |   |
| (4)                      |                     |  |                                 |   |

|                     |  |   |  |   |
|---------------------|--|---|--|---|
|                     |  | Enter here and on page 1, Part I, line 9, column (A). |  | Enter here and on page 1, Part I, line 9, column (B). |
| <b>Totals</b> ..... |  | 0.  |  | 0.  |

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7. | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). |
|--------------------------------------|---|---|--|---|--------------------------------------|--|
| (1)                                  |   |   |  |   |                                      |  |
| (2)                                  |   |   |  |   |                                      |  |
| (3)                                  |   |   |  |   |                                      |  |
| (4)                                  |   |   |  |   |                                      |  |

|                     |  |  |  |  |   |
|---------------------|--|--|--|--|---|
|                     |  | Enter here and on page 1, Part I, line 10, col. (A). | Enter here and on page 1, Part I, line 10, col. (B). |  | Enter here and on page 1, Part II, line 25. |
| <b>Totals</b> ..... |  | 0.   | 0.   |  | 0.  |

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|-----------------------|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1)                   |                             |                             |  |                       |                     |   |
| (2)                   |                             |                             |  |                       |                     |   |
| (3)                   |                             |                             |  |                       |                     |   |
| (4)                   |                             |                             |  |                       |                     |   |

|  |  |    |    |  |  |    |
|--|--|----|----|--|--|----|
| <b>Totals</b> (carry to Part II, line (5)) ..... |  | 0. | 0. |  |  | 0. |
|--|--|----|----|--|--|----|

UNITED STATES OF AMERICA WRESTLING

Form 990-T (2019) ASSOCIATION

36-2667348

Page 5

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical              | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|------------------------------------|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1) USA WRESTLER                   | 152,214.                    | 130,895.                    | 21,319.  |                       |                     |   |
| (2)                                |                             |                             |  |                       |                     |   |
| (3)                                |                             |                             |  |                       |                     |   |
| (4)                                |                             |                             |  |                       |                     |   |
| <b>Totals from Part I</b>          | <b>0.</b>                   | <b>0.</b>                   |  |                       |                     | <b>0.</b>   |
| <b>Totals, Part II (lines 1-5)</b> | <b>152,214.</b>             | <b>130,895.</b>             |  |                       |                     | <b>0.</b>   |

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

| 1. Name  | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1)  |          | %                                      |  |
| (2)  |          | %                                      |  |
| (3)  |          | %                                      |  |
| (4)  |          | %                                      |  |
| <b>Total. Enter here and on page 1, Part II, line 14</b> |          |  | <b>0.</b>  |

Form 990-T (2019)

FORM 990-T      DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY      STATEMENT 1

ADVERTISING FOR IN-HOUSE PERIODICALS PROVIDED FOR THE BENEFIT OF MEMBERS

TO FORM 990-T, PAGE 1

FORM 990-T      NET OPERATING LOSS DEDUCTION      STATEMENT 2

| TAX YEAR                          | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING | AVAILABLE THIS YEAR |
|-----------------------------------|----------------|-------------------------|----------------|---------------------|
| 08/31/19                          | 10,734.        | 0.                      | 10,734.        | 10,734.             |
| NOL CARRYOVER AVAILABLE THIS YEAR |                |                         | 10,734.        | 10,734.             |

FORM 990-T      NET OPERATING LOSS DEDUCTION      STATEMENT 3

| TAX YEAR                          | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING | AVAILABLE THIS YEAR |
|-----------------------------------|----------------|-------------------------|----------------|---------------------|
| 08/31/14                          | 47,216.        | 0.                      | 47,216.        | 47,216.             |
| 08/31/15                          | 45,339.        | 0.                      | 45,339.        | 45,339.             |
| 08/31/16                          | 54,417.        | 0.                      | 54,417.        | 54,417.             |
| 08/31/17                          | 68,622.        | 0.                      | 68,622.        | 68,622.             |
| 08/31/18                          | 95,457.        | 0.                      | 95,457.        | 95,457.             |
| NOL CARRYOVER AVAILABLE THIS YEAR |                |                         | 311,051.       | 311,051.            |

## Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

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.

|  |   |   |
|--|---|---|
| <b>Type or print</b>   | Name of exempt organization or other filer, see instructions.<br><b>UNITED STATES OF AMERICA WRESTLING ASSOCIATION</b>        | Taxpayer identification number (TIN)<br><b>36-2667348</b> |
| 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.<br><b>6155 LEHMAN DRIVE</b>                            |   |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>COLORADO SPRINGS, CO 80918</b> |   |

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

| Application Is For                       | Return Code | Application Is For                | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 990-T (corporation)          | 07          |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

**THE ORGANIZATION**

- The books are in the care of ▶ **6155 LEHMAN DRIVE - COLORADO SPRINGS, CO 80918**  
Telephone No. ▶ **(719) 598-8181** 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 **JULY 15, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year \_\_\_\_\_ or  
▶  tax year beginning **SEP 1, 2019**, and ending **AUG 31, 2020**.

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-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                   | <b>3a</b> | \$ | 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. | <b>3b</b> | \$ | 0. |
| c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.       | <b>3c</b> | \$ | 0. |

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