

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A For the 2021 calendar year, or tax year beginning 09/01/21, and ending 08/31/22**

|  |  |  |   |
|--|--|--|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>UNITED STATES AMATEUR CONFEDERATION<br/>OF ROLLER SKATING</b>        |  | <b>D</b> Employer identification number<br><b>47-0550989</b>  |
|  | Doing business as<br><b>USA ROLLER SPORTS</b>  |  | <b>E</b> Telephone number<br><b>402-483-7551</b>  |
|  | Number and street (or P.O. box if mail is not delivered to street address)<br><b>4730 SOUTH STREET</b>   |  |   |
|  | City or town, state or province, country, and ZIP or foreign postal code<br><b>LINCOLN NE 68506-1256</b> |  | <b>G</b> Gross receipts \$<br><b>1,235,113</b>  |
| <b>F</b> Name and address of principal officer:<br><b>HEIDI PERMATTEO<br/>24 DAVIS STREET<br/>NORTHBOROUGH MA 01532-2104</b>   |  |  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions |
| <b>I</b> 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   |  |  |   |
| <b>J</b> Website: <b>WWW.USAROLLERSPORTS.ORG</b>   |  |  |   |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other  |  |  | <b>L</b> Year of formation: <b>1973</b>   |
|  |  |  | <b>M</b> State of legal domicile: <b>NE</b>   |

**Part I Summary**

|   |   |                           |              |
|---|---|---------------------------|--------------|
| <b>Activities &amp; Governance</b>  | <b>1</b> Briefly describe the organization's mission or most significant activities:<br><b>TO DEVELOP, PROMOTE, EDUCATE AND GROW ROLLER SPORTS AT ALL LEVELS.</b> |                           |              |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.                  |                           |              |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)  | <b>3</b>                  | <b>16</b>    |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)  | <b>4</b>                  | <b>16</b>    |
|   | <b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)   | <b>5</b>                  | <b>6</b>     |
|   | <b>6</b> Total number of volunteers (estimate if necessary)   | <b>6</b>                  | <b>75</b>    |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12  | <b>7a</b>                 | <b>0</b>     |
|   | <b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11   | <b>7b</b>                 | <b>0</b>     |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h)  | Prior Year                | Current Year |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)   | 680,266                   | 700,937      |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)   | 386,757                   | 436,852      |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)  | 5,493                     | 11,275       |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 10,647                    | 63,871       |
| <b>Expenses</b>   | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)  | 1,083,163                 | 1,212,935    |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)   |                           | 0            |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)   |                           | 0            |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)  | 217,917                   | 189,511      |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25)  |                           | 0            |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  | 644,922                   | 850,057      |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 862,839   | 1,039,568                 |              |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                      | 220,324   | 173,367                   |              |
| <b>Net Assets or Fund Balances</b>  | <b>20</b> Total assets (Part X, line 16)  | Beginning of Current Year | End of Year  |
|   | <b>21</b> Total liabilities (Part X, line 26)   | 683,627                   | 945,241      |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20  | 536,252                   | 648,908      |
|   |   | 147,375                   | 296,333      |

**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.

|                               |   |                                  |                         |   |                          |
|-------------------------------|---|----------------------------------|-------------------------|---|--------------------------|
| <b>Sign Here</b>              | <b>TAXPAYER COPY</b>  |                                  | Date                    |   |                          |
|                               | Signature of officer<br><b>HEIDI PERMATTEO</b>                                  |                                  | <b>PRESIDENT</b>        |   |                          |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>LYNDEE J. BLACK</b>                            | Preparer's signature             | Date<br><b>07/17/23</b> | Check <input type="checkbox"/> if self-employed | PTIN<br><b>P00228665</b> |
|                               | Firm's name<br><b>THOMAS, KUNC &amp; BLACK, LLP</b>                             | Firm's EIN<br><b>47-0841993</b>  |                         |   |                          |
|                               | Firm's address<br><b>300 NORTH 44TH STREET, SUITE 200<br/>LINCOLN, NE 68503</b> | Phone no.<br><b>402-467-2700</b> |                         |   |                          |

May the IRS discuss this return with the preparer shown above? See instructions  Yes  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:  
**TO DEVELOP, PROMOTE, EDUCATE AND GROW ROLLER SPORTS AT ALL LEVELS.**

**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 \$ **140,027** including grants of \$ ) (Revenue \$ **11,465**)  
**WORLD AND INTERNATIONAL SKATING EVENTS, TRAINING AND COMPETITION.**

**4b** (Code: ) (Expenses \$ **570,894** including grants of \$ ) (Revenue \$ **624,412**)  
**NATIONAL ROLLER SKATING CHAMPIONSHIPS HELD FOR THE FOLLOWING EVENTS: FIGURE SKATING, SPEED SKATING, RINK HOCKEY AND ROLLER DERBY.**

**4c** (Code: ) (Expenses \$ **4,189** including grants of \$ ) (Revenue \$ **51,953**)  
**ROLLER SPORTS DEVELOPMENT, INCLUDING EXPENSES INCURRED IN THE PROMOTION OF ROLLER SKATING AS A RECOGNIZED AMATEUR SPORT AND EXPENSES RELATED TO EXPANSION OF U.S. HOCKEY PROGRAM.**

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

**4e** Total program service expenses **715,110**

**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)? If "Yes," complete Schedule A   | X   |    |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?   | X   |    |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  |     | X  |
| 4   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II   |     | 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? If "Yes," complete Schedule C, Part III  |     | 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? If "Yes," complete Schedule D, Part I  |     | 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? If "Yes," complete Schedule D, Part II  |     | X  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III   |     | 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? If "Yes," complete Schedule D, Part IV            |     | X  |
| 10  | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V  |     | 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.  |     |    |
| a   | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI   | X   |    |
| 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? If "Yes," complete Schedule D, Part VII  | X   |    |
| 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? If "Yes," complete Schedule D, Part VIII  |     | X  |
| 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? If "Yes," complete Schedule D, Part IX   |     | X  |
| e   | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X   | X   |    |
| 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)? If "Yes," complete Schedule D, Part X  | X   |    |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | X   |    |
| b   | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   |     | X  |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   |     | X  |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States?   |     | X  |
| 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? If "Yes," complete Schedule F, Parts I and IV |     | 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? If "Yes," complete Schedule F, Parts II and IV  |     | 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? If "Yes," complete Schedule F, Parts III and IV  |     | 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? If "Yes," complete Schedule G, Part I. See instructions  |     | 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? If "Yes," complete Schedule G, Part II  |     | X  |
| 19  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III  |     | X  |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   |     | X  |
| b   | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  |     |    |
| 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? If "Yes," complete Schedule I, Parts I and II   |     | 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  |     | 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   |     | 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   |     | X  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  |     |    |
| c   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?   |     |    |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  |     |    |
| 25a | <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I  |     | X  |
| 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  |     | 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   |     | 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 |     | 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):   |     |    |
| a   | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV   |     | X  |
| b   | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV  |     | X  |
| 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   |     | X  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M   |     | X  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M   |     | X  |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I   |     | 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   |     | 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   |     | 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   | X   |    |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)?  |     | X  |
| 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  |     |    |
| 36  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2  |     | 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  |     | X  |
| 38  | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.   | X   |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

|    |  | Yes | No |
|----|--|-----|----|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable   |     |    |
| b  | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable  |     |    |
| c  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 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  | 6  |   |   |
| b  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.                | 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  |    |   |   |
| 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<br>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).  |     |    |   |   |
| 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?  | 7a  |    |   |   |
| b  | If "Yes," did the organization notify the donor of the value of the goods or services provided?  | 7b  |    |   |   |
| c  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   | 7c  |    |   |   |
| d  | If "Yes," indicate the number of Forms 8282 filed during the year  | 7d  |    |   |   |
| e  | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  | 7e  |    |   |   |
| f  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   | 7f  |    |   |   |
| g  | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   | 7g  |    |   |   |
| h  | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   | 7h  |    |   |   |
| 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?  | 8   |    |   |   |
| 9  | Sponsoring organizations maintaining donor advised funds.  |     |    |   |   |
| a  | Did the sponsoring organization make any taxable distributions under section 4966?   | 9a  |    |   |   |
| b  | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  | 9b  |    |   |   |
| 10   | Section 501(c)(7) organizations. Enter:  |     |    |   |   |
| a  | Initiation fees and capital contributions included on Part VIII, line 12   | 10a |    |   |   |
| b  | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  | 10b |    |   |   |
| 11   | Section 501(c)(12) organizations. Enter:   |     |    |   |   |
| a  | Gross income from members or shareholders  | 11a |    |   |   |
| b  | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)  | 11b |    |   |   |
| 12a  | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?   | 12a |    |   |   |
| b  | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  | 12b |    |   |   |
| 13   | Section 501(c)(29) qualified nonprofit health insurance issuers.   |     |    |   |   |
| a  | Is the organization licensed to issue qualified health plans in more than one state?<br>Note: See the instructions for additional information the organization must report on Schedule O.  | 13a |    |   |   |
| 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  | 13b |    |   |   |
| c  | Enter the amount of reserves on hand   | 13c |    |   |   |
| 14a  | Did the organization receive any payments for indoor tanning services during the tax year?   | 14a |    |   | X |
| b  | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O  | 14b |    |   |   |
| 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?<br>If "Yes," see instructions and file Form 4720, Schedule N.                   | 15  |    |   | X |
| 16   | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O.   | 16  |    |   | X |
| 17   | Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?<br>If "Yes," complete Form 6069.    | 17  |    |   |   |

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

**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<br>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. |     |    |
| 1a | 16   |     |    |
| b  | Enter the number of voting members included on line 1a, above, who are independent   |     |    |
| 1b | 16   |     |    |
| 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?   |     | X  |
| 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?  |     | X  |
| 8  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  |     |    |
| a  | The governing body?  | X   |    |
| b  | Each committee with authority to act on behalf of the governing body?  | X   |    |
| 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   |     | 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?   |     | X  |
| 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?   |     |    |
| 10b |  |     |    |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | X   |    |
| 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  | X   |    |
| b   | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | X   |    |
| c   | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done   | X   |    |
| 12c |  | X   |    |
| 13  | Did the organization have a written whistleblower policy?  | X   |    |
| 14  | Did the organization have a written document retention and destruction policy?   | X   |    |
| 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   | X   |    |
| 15a |  | X   |    |
| b   | Other officers or key employees of the organization  |     | X  |
| 15b |  |     | X  |
| 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?  |     | X  |
| 16a |  |     | X  |
| 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 **NONE**
- 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.  
 Own website  Another's website  Upon request  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 **RICCI PORTER-KMETZ 4730 SOUTH STREET NE 68506-1256 402-483-7551 LINCOLN**

**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 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, 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)<br>Name and title   | (B)<br>Average hours per week per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-------------------------|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|                         |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (1) HEIDI PERMATTEO     | 2.00  |   |                       |         |              |                              |        |   |  |   |
| PRESIDENT               | 0.00  | X   |                       | X       |              |                              | 0      | 0   | 0  |   |
| (2) STEPHEN CARTER      | 2.00  |   |                       |         |              |                              |        |   |  |   |
| VICE PRESIDENT          | 0.00  | X   |                       | X       |              |                              | 0      | 0   | 0  |   |
| (3) DENISE MCCOY        | 2.00  |   |                       |         |              |                              |        |   |  |   |
| TREASURER               | 0.00  | X   |                       | X       |              |                              | 0      | 0   | 0  |   |
| (4) ALLISON KIGER       | 2.00  |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR                | 0.00  | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (5) MISTY GREER         | 2.00  |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR                | 0.00  | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (6) CHARLES SGRILLO III | 2.00  |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR                | 0.00  | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (7) TOM HUGHES          | 2.00  |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR                | 0.00  | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (8) FERNANDO REGUEIRO   | 2.00  |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR                | 0.00  | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (9) JOHN FEARNOW        | 2.00  |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR                | 0.00  | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (10) ANNELLE ANDERSON   | 2.00  |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR                | 0.00  | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (11) KELLY SPRINGER     | 2.00  |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR                | 0.00  | X   |                       |         |              |                              | 0      | 0   | 0  |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (12) <b>BILL MIHAY</b>   | 2.00   |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR   | 0.00   | X   |                       |         |              |                              |        | 0   | 0  |   |
| (13) <b>ERIN JACKSON</b>                                       | 2.00   |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR   | 0.00   | X   |                       |         |              |                              |        | 0   | 0  |   |
| (14) <b>JOYANN DONALDSON</b>                                   | 2.00   |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR   | 0.00   | X   |                       |         |              |                              |        | 0   | 0  |   |
| (15) <b>GYPSY LUCAS</b>  | 2.00   |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR   | 0.00   | X   |                       |         |              |                              |        | 0   | 0  |   |
| (16) <b>JON ROUX</b>   | 2.00   |   |                       |         |              |                              |        |   |  |   |
| DIRECTOR   | 0.00   | X   |                       |         |              |                              |        | 0   | 0  |   |
| (17) <b>RICCI PORTER-KMETZ</b>                                 | 40.00  |   |                       |         |              |                              |        |   |  |   |
| INTERIM EXEC. DIR.   | 0.00   |   |                       | X       |              |                              |        | 72,639  | 0  |   |
| <b>1b Subtotal</b>   |  |   |                       |         |              |                              |        | <b>72,639</b>   |  |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |   |                       |         |              |                              |        |   |  |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |   |                       |         |              |                              |        | <b>72,639</b>   |  |   |

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 **0**

|  | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual   |     | 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? If "Yes," complete Schedule J for such individual |     | 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? If "Yes," complete Schedule J for such person                       |     | 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)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**



**Part VIII Statement of Revenue**

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

|   |  |                  | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512-514 |  |
|---|--|------------------|----------------------|--|--------------------------------------|---|--|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b> | 1a Federated campaigns   | 1a               |                      |  |                                      |   |  |
|   | b Membership dues  | 1b               | 384,190              |  |                                      |   |  |
|   | c Fundraising events   | 1c               |                      |  |                                      |   |  |
|   | d Related organizations  | 1d               |                      |  |                                      |   |  |
|   | e Government grants (contributions)  | 1e               |                      |  |                                      |   |  |
|   | f All other contributions, gifts, grants,<br>and similar amounts not included above  | 1f               | 316,747              |  |                                      |   |  |
|   | g Noncash contributions included in<br>lines 1a-1f   | 1g \$            |                      |  |                                      |   |  |
|   | <b>h Total. Add lines 1a-1f</b>  |                  | <b>700,937</b>       |  |                                      |   |  |
| <b>Program Service<br/>Revenue</b>                                | 2a NATIONAL CHAMPIONSHIPS  | Business Code    | 424,512              | 424,512                                      |                                      |   |  |
|   | b WORLD CHAMPIONSHIPS  |                  | 11,465               | 11,465                                       |                                      |   |  |
|   | c ATHLETE TRAINING/SEMINARS  |                  | 875                  | 875  |                                      |   |  |
|   | d  |                  |                      |  |                                      |   |  |
|   | e  |                  |                      |  |                                      |   |  |
|   | f All other program service revenue  |                  |                      |  |                                      |   |  |
|   | <b>g Total. Add lines 2a-2f</b>  |                  | <b>436,852</b>       |  |                                      |   |  |
| <b>Other Revenue</b>  | 3 Investment income (including dividends, interest, and<br>other similar amounts)  |                  | 11,275               | 11,275                                       |                                      |   |  |
|   | 4 Income from investment of tax-exempt bond proceeds   |                  |                      |  |                                      |   |  |
|   | 5 Royalties  |                  |                      |  |                                      |   |  |
|   | 6a Gross rents   | (i) Real         | 6a                   | 18,395                                       |                                      |   |  |
|   |  | (ii) Personal    | 6b                   | 6,537  |                                      |   |  |
|   |  |                  | 6c                   | 11,858                                       |                                      |   |  |
|   | <b>d Net rental income or (loss)</b>   |                  | <b>11,858</b>        | <b>11,858</b>                                |                                      |   |  |
|   | 7a Gross amount from<br>sales of assets<br>other than inventory  | (i) Securities   | 7a                   |  |                                      |   |  |
|   |  | (ii) Other       | 7b                   |  |                                      |   |  |
|   |  |                  | 7c                   |  |                                      |   |  |
|   | <b>d Net gain or (loss)</b>  |                  |                      |  |                                      |   |  |
|   | 8a Gross income from fundraising events<br>(not including \$<br>of contributions reported on line<br>1c). See Part IV, line 18 | 8a               |                      |  |                                      |   |  |
|   | b Less: direct expenses  | 8b               |                      |  |                                      |   |  |
| <b>c Net income or (loss) from fundraising events</b>             |  |                  |                      |  |                                      |   |  |
| 9a Gross income from gaming<br>activities. See Part IV, line 19   | 9a   |                  |                      |  |                                      |   |  |
| b Less: direct expenses   | 9b   |                  |                      |  |                                      |   |  |
| <b>c Net income or (loss) from gaming activities</b>              |  |                  |                      |  |                                      |   |  |
| 10a Gross sales of inventory, less<br>returns and allowances      | 10a  | 15,159           |                      |  |                                      |   |  |
| b Less: cost of goods sold  | 10b  | 15,641           |                      |  |                                      |   |  |
| <b>c Net income or (loss) from sales of inventory</b>             |  | <b>-482</b>      | <b>-482</b>          |  |                                      |   |  |
| <b>Miscellaneous<br/>Revenue</b>                                  | 11a PPP LOAN FORGIVENESS   | Business Code    | 27,500               | 27,500                                       |                                      |   |  |
|   | b OTHER REVENUE  |                  | 24,453               | 24,453                                       |                                      |   |  |
|   | c NE PTC RECOVERY  |                  | 542                  | 542  |                                      |   |  |
|   | d All other revenue  |                  |                      |  |                                      |   |  |
|   | <b>e Total. Add lines 11a-11d</b>  |                  | <b>52,495</b>        |  |                                      |   |  |
| <b>12 Total revenue. See instructions</b>                         |  | <b>1,212,935</b> | <b>511,998</b>       | <b>0</b>                                     | <b>0</b>                             |   |  |

**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 **Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

|   | (A)<br>Total expenses | (B)<br>Program service<br>expenses | (C)<br>Management and<br>general expenses | (D)<br>Fundraising<br>expenses |
|---|-----------------------|------------------------------------|---|--------------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  |                       |                                    |   |                                |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22   |                       |                                    |   |                                |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16  |                       |                                    |   |                                |
| 4 Benefits paid to or for members   |                       |                                    |   |                                |
| 5 Compensation of current officers, directors, trustees, and key employees  | 72,639                | 36,320                             | 36,319                                    |                                |
| 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  | 92,501                | 12,474                             | 80,027                                    |                                |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 1,585                 | 238                                | 1,347                                     |                                |
| 9 Other employee benefits   | 14,087                | 2,113                              | 11,974                                    |                                |
| 10 Payroll taxes  | 8,699                 | 954                                | 7,745                                     |                                |
| 11 Fees for services (nonemployees):  |                       |                                    |   |                                |
| a Management  |                       |                                    |   |                                |
| b Legal   | 32,660                |                                    | 32,660                                    |                                |
| c Accounting  |                       |                                    |   |                                |
| d Lobbying  |                       |                                    |   |                                |
| e Professional fundraising services. See Part IV, line 17   |                       |                                    |   |                                |
| f investment management fees  | 2,459                 | 220                                | 2,239                                     |                                |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  |                       |                                    |   |                                |
| 12 Advertising and promotion  |                       |                                    |   |                                |
| 13 Office expenses  | 10,579                | 2,185                              | 8,394                                     |                                |
| 14 Information technology   | 45,301                | 81                                 | 45,220                                    |                                |
| 15 Royalties  |                       |                                    |   |                                |
| 16 Occupancy  | 36,396                |                                    | 36,396                                    |                                |
| 17 Travel   | 167,018               | 166,843                            | 175                                       |                                |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                    |   |                                |
| 19 Conferences, conventions, and meetings   |                       |                                    |   |                                |
| 20 Interest   | 18,587                |                                    | 18,587                                    |                                |
| 21 Payments to affiliates   |                       |                                    |   |                                |
| 22 Depreciation, depletion, and amortization  | 19,149                | 4,375                              | 14,774                                    |                                |
| 23 Insurance  | 83,569                | 68,950                             | 14,619                                    |                                |
| 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 CHAMPIONSHIP DIRECT COSTS   | 204,532               | 204,532                            |   |                                |
| b EQUIPMENT RENTAL  | 82,596                | 69,142                             | 13,454                                    |                                |
| c INT'L REPRESENTATION  | 73,919                | 73,919                             |   |                                |
| d CREDIT CARD FEES  | 29,090                | 29,090                             |   |                                |
| e All other expenses  | 44,202                | 43,674                             | 528                                       |                                |
| 25 Total functional expenses. Add lines 1 through 24e   | 1,039,568             | 715,110                            | 324,458                                   | 0                              |
| 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)<br>Beginning of year  |         | (B)<br>End of year |         |         |
|-----------------------------|---|---|---------|--------------------|---------|---------|
| Assets                      | 1   | Cash—non-interest-bearing   | 116,213 | 1                  | 32,011  |         |
|                             | 2   | Savings and temporary cash investments  | 191,114 | 2                  | 492,057 |         |
|                             | 3   | Pledges and grants receivable, net  |         | 3                  |         |         |
|                             | 4   | Accounts receivable, net  |         | 4                  | 60,467  |         |
|                             | 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 |         | 5                  |         |         |
|                             | 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)   |         | 6                  |         |         |
|                             | 7   | Notes and loans receivable, net   |         | 7                  |         |         |
|                             | 8   | Inventories for sale or use   | 19,615  | 8                  | 19,615  |         |
|                             | 9   | Prepaid expenses and deferred charges   | 11,217  | 9                  | 11,152  |         |
|                             | 10a   | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 10a     | 1,106,161          |         |         |
|                             | b   | Less: accumulated depreciation  | 10b     | 869,410            | 10c     | 236,751 |
|                             | 11  | Investments—publicly traded securities  |         | 11                 |         |         |
|                             | 12  | Investments—other securities. See Part IV, line 11  | 106,265 | 12                 | 91,129  |         |
|                             | 13  | Investments—program-related. See Part IV, line 11   |         | 13                 |         |         |
|                             | 14  | Intangible assets   |         | 14                 |         |         |
|                             | 15  | Other assets. See Part IV, line 11  | 1,646   | 15                 | 2,059   |         |
| 16                          | <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)  | 683,627   | 16      | 945,241            |         |         |
| Liabilities                 | 17  | Accounts payable and accrued expenses   | 43,636  | 17                 | 176,546 |         |
|                             | 18  | Grants payable  |         | 18                 |         |         |
|                             | 19  | Deferred revenue  |         | 19                 |         |         |
|                             | 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                 |         |         |
|                             | 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   | 492,616 | 25                 | 472,362 |         |
|                             | 26  | <b>Total liabilities.</b> Add lines 17 through 25   | 536,252 | 26                 | 648,908 |         |
| 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   | 40,010  | 27                 | 205,094 |         |
|                             | 28  | Net assets with donor restrictions  | 107,365 | 28                 | 91,239  |         |
|                             | 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                          | <b>Total net assets or fund balances</b>  | 147,375   | 32      | 296,333            |         |         |
| 33                          | <b>Total liabilities and net assets/fund balances</b>   | 683,627   | 33      | 945,241            |         |         |

**Part XI Reconciliation of Net Assets**

Check 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  | 1,212,935 |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 1,039,568 |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | 173,367   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 147,375   |
| 5  | Net unrealized gains (losses) on investments   | 5  |           |
| 6  | Donated services and use of facilities   | 6  |           |
| 7  | Investment expenses  | 7  |           |
| 8  | Prior period adjustments   | 8  |           |
| 9  | Other changes in net assets or fund balances (explain on Schedule O)   | 9  | -24,409   |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 296,333   |

**Part XII Financial Statements and Reporting**

Check 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<br>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?<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| 2b | Were the organization's financial statements audited by an independent accountant?<br>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:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                | X   |    |
| 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.   | X   |    |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  |     | 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  |     |    |

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **UNITED STATES AMATEUR CONFEDERATION OF ROLLER SKATING** Employer identification number **47-0550989**

**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 |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) 14 %
15 Public support percentage from 2020 Schedule A, Part II, line 14 15 %
16a 33 1/3% support test—2021. 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—2020. 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—2021. 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—2020. 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

**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) 2017  | (b) 2018  | (c) 2019 | (d) 2020  | (e) 2021  | (f) Total |
|--|-----------|-----------|----------|-----------|-----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   | 621,034   | 609,553   | 512,643  | 680,266   | 700,937   | 3,124,433 |
| 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 | 689,088   | 549,201   | 150,588  | 431,316   | 534,176   | 2,354,369 |
| 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   | 1,310,122 | 1,158,754 | 663,231  | 1,111,582 | 1,235,113 | 5,478,802 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons  |           |           |          |           |           |           |
| 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           |           |           |          |           |           |           |
| c Add lines 7a and 7b  |           |           |          |           |           |           |
| 8 Public support. (Subtract line 7c from line 6.)  |           |           |          |           |           | 5,478,802 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2017  | (b) 2018  | (c) 2019 | (d) 2020  | (e) 2021  | (f) Total |
|--|-----------|-----------|----------|-----------|-----------|-----------|
| 9 Amounts from line 6  | 1,310,122 | 1,158,754 | 663,231  | 1,111,582 | 1,235,113 | 5,478,802 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  | 5,799     | 8,820     | 4,684    | 5,493     | 11,275    | 36,071    |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975  |           |           |          |           |           |           |
| c Add lines 10a and 10b  | 5,799     | 8,820     | 4,684    | 5,493     | 11,275    | 36,071    |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on   |           |           |          |           |           |           |
| 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.)  | 1,315,921 | 1,167,574 | 667,915  | 1,117,075 | 1,246,388 | 5,514,873 |
| 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 2021 (line 8, column (f), divided by line 13, column (f)) | 15 | 99.35% |
| 16 Public support percentage from 2020 Schedule A, Part III, line 15                       | 16 | 99.53% |

**Section D. Computation of Investment Income Percentage**

|   |    |    |
|---|----|----|
| 17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) | 17 | 1% |
| 18 Investment income percentage from 2020 Schedule A, Part III, line 17                         | 18 | %  |

- 19a 33 1/3% support tests—2021. 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—2020. 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 in line 12 on 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 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  |     |    |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>   |     |    |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>   |     |    |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>  |     |    |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  |     |    |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   |     |    |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?  |     |    |
| c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?   |     |    |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>  |     |    |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |



Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**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<br>(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                                | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                                |
| Section B – Minimum Asset Amount |  | (A) Prior Year | (B) Current Year<br>(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                                | <b>Total</b> (add lines 1a, 1b, and 1c)  | 1d             |                                |
| e                                | Discount claimed for blockage or other factors (explain in detail in Part VI):   |                |                                |
| 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                                | <b>Minimum Asset Amount</b> (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                                | <b>Distributable Amount.</b> 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  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)   |              |
| 6 Other distributions (describe in Part VI). See instructions.   |              |
| 7 Total annual distributions. Add lines 1 through 6.   |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2021 from Section C, line 6   |              |
| 10 Line 8 amount divided by line 9 amount  |              |

| Section E – Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2021 | (iii)<br>Distributable<br>Amount for 2021 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2021 from Section C, line 6  |                             |  |   |
| 2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2021   |                             |  |   |
| a From 2016   |                             |  |   |
| b From 2017   |                             |  |   |
| c From 2018   |                             |  |   |
| d From 2019   |                             |  |   |
| e From 2020   |                             |  |   |
| f Total of lines 3a through 3e  |                             |  |   |
| g Applied to underdistributions of prior years  |                             |  |   |
| h Applied to 2021 distributable amount  |                             |  |   |
| i Carryover from 2016 not applied (see instructions)  |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |                             |  |   |
| 4 Distributions for 2021 from Section D, line 7: \$   |                             |  |   |
| a Applied to underdistributions of prior years  |                             |  |   |
| b Applied to 2021 distributable amount  |                             |  |   |
| c Remainder. Subtract lines 4a and 4b from line 4.  |                             |  |   |
| 5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |                             |  |   |
| 6 Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                         |                             |  |   |
| 7 Excess distributions carryover to 2022. Add lines 3j and 4c.  |                             |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| a Excess from 2017  |                             |  |   |
| b Excess from 2018  |                             |  |   |
| c Excess from 2019  |                             |  |   |
| d Excess from 2020  |                             |  |   |
| e Excess from 2021  |                             |  |   |



**Schedule B**  
**(Form 990)**
**Schedule of Contributors**

OMB No. 1545-0047

**2021**
Department of the Treasury  
Internal Revenue Service
 ▶ Attach to Form 990 or Form 990-PF.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

**UNITED STATES AMATEUR CONFEDERATION  
OF ROLLER SKATING**

Employer identification number

**47-0550989**

Organization type (check one):

Filers of:

Section:

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 organization

Form 990-PF

 501(c)(3) exempt private foundation

 4947(a)(1) nonexempt charitable trust treated as a private foundation

 501(c)(3) taxable private foundation
Check 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<sup>1</sup>/<sub>3</sub>% 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) (2021)

Name of organization

**UNITED STATES AMATEUR CONFEDERATION**

Employer identification number

**47-0550989**

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|--|----------------------------|---|
| 1          | LINCOLN CONVENTION AND VISITORS BUREAU<br>1128 LINCOLN MALL<br>SUITE 100<br>LINCOLN NE 68508-2878                  | \$ 185,000                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | UNITED STATES OLYMPIC AND PARALYMPIC COMMITTEE<br>1 OLYMPIC PLAZA<br>BUILDING 4E<br>COLORADO SPRINGS CO 80909-5797 | \$ 91,667                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | AMATEUR ATHLETIC UNION<br>P.O. BOX 22409<br>LAKE BUENA VISTA FL 32830-2409   | \$ 25,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | THE CRICKET LOFT, LTD<br>226 CENTENNIAL MALL SOUTH<br>LINCOLN NE 68508-1821  | \$ 8,000                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          | SPEEDWAY SPORTS COMPLEX<br>345 SPEEDWAY CIRCLE<br>LINCOLN NE 68502-3313  | \$ 6,900                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            |  | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

SCHEDULE D (Form 990)

Supplemental Financial Statements

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.

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

UNITED STATES AMATEUR CONFEDERATION OF ROLLER SKATING

Employer identification number

47-0550989

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: \$. Rows include: 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

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

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange program
- e  Other .....

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**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?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

- c Beginning balance .....
- d Additions during the year .....
- e Distributions during the year .....
- f Ending balance .....

|           | Amount |
|-----------|--------|
| <b>1c</b> |        |
| <b>1d</b> |        |
| <b>1e</b> |        |
| <b>1f</b> |        |

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**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 |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance .....                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions .....                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses .....     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships .....                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs ..... |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses .....                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance .....                            |                  |                |                    |                      |                     |

**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 ▶ ..... %
- c** Term endowment ▶ ..... %

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 .....

|               | Yes | No |
|---------------|-----|----|
| <b>3a(i)</b>  |     |    |
| <b>3a(ii)</b> |     |    |
| <b>3b</b>     |     |    |

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

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI 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 |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land .....   |                                      | 80,000                          |                              | 80,000         |
| <b>b</b> Buildings .....   |                                      | 606,266                         | 473,108                      | 133,158        |
| <b>c</b> Leasehold improvements .....  |                                      |                                 |                              |                |
| <b>d</b> Equipment .....   |                                      | 419,895                         | 396,302                      | 23,593         |
| <b>e</b> Other .....   |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | 236,751        |



**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<br>(including name of security)   | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives   |                |  |
| (2) Closely held equity interests   |                |  |
| (3) Other <b>WORLD TEAM ENDOWMENT FUNDS</b>                               | <b>91,129</b>  | <b>MARKET</b>  |
| (A)   |                |  |
| (B)   |                |  |
| (C)   |                |  |
| (D)   |                |  |
| (E)   |                |  |
| (F)   |                |  |
| (G)   |                |  |
| (H)   |                |  |
| <b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)</b> | <b>91,129</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:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1)   |                |  |
| (2)   |                |  |
| (3)   |                |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| <b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)</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)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)</b> |                |

**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) <b>NOTE PAYABLE-US FDN FOR AMATEUR ROLL</b>                           | <b>342,753</b> |
| (3) <b>UNEARNED INCOME</b>  | <b>60,013</b>  |
| (4) <b>DISCIPLINE FUNDS HELD</b>  | <b>53,596</b>  |
| (5) <b>PERFORMANCE BONDS HELD</b>   | <b>16,000</b>  |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)</b> | <b>472,362</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

**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      | 1,238,635 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |        |           |
| a | Net unrealized gains (losses) on investments                                    | 2a |        |           |
| b | Donated services and use of facilities  | 2b | 25,700 |           |
| c | Recoveries of prior year grants   | 2c |        |           |
| d | Other (Describe in Part XIII.)  | 2d |        |           |
| e | Add lines 2a through 2d   |    | 2e     | 25,700    |
| 3 | Subtract line 2e from line 1  |    | 3      | 1,212,935 |
| 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 |        |           |
| b | Other (Describe in Part XIII.)  | 4b |        |           |
| c | Add lines 4a and 4b   |    | 4c     |           |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) |    | 5      | 1,212,935 |

**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      | 1,065,268 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |        |           |
| a | Donated services and use of facilities   | 2a | 25,700 |           |
| b | Prior year adjustments   | 2b |        |           |
| c | Other losses   | 2c |        |           |
| d | Other (Describe in Part XIII.)   | 2d |        |           |
| e | Add lines 2a through 2d  |    | 2e     | 25,700    |
| 3 | Subtract line 2e from line 1   |    | 3      | 1,039,568 |
| 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 |        |           |
| b | Other (Describe in Part XIII.)   | 4b |        |           |
| c | Add lines 4a and 4b  |    | 4c     |           |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) |    | 5      | 1,039,568 |

**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 X - FIN 48 FOOTNOTE**

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)

(3) OF THE INTERNAL REVENUE CODE AND A SIMILAR PROVISION OF NEBRASKA LAW.

AS SUCH, INCOME EARNED IN THE PERFORMANCE OF ITS EXEMPT PURPOSE IS NOT SUBJECT TO INCOME TAX. ANY INCOME EARNED THROUGH ACTIVITIES NOT RELATED TO THE EXEMPT PURPOSE IS SUBJECT TO INCOME TAX AT NORMAL CORPORATE RATES.

THE ORGANIZATION BELIEVES THAT INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE EFFECT ON THE ORGANIZATION'S FINANCIAL POSITION, STATEMENTS OF ACTIVITIES OR CASH FLOWS. ACCORDINGLY, THE ORGANIZATION HAS NOT RECORDED ANY RESERVES, OR RELATED ACCRUALS FOR

**Part XIII** Supplemental Information (continued)

INTEREST AND PENALTIES FOR UNCERTAIN INCOME TAX POSITIONS AT AUGUST 31,  
2022.

THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS;  
HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS.  
THE ORGANIZATION BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX  
EXAMINATIONS PRIOR TO FISCAL YEARS ENDING AUGUST 31, 2019.

THE ORGANIZATION'S POLICY IS TO CLASSIFY INCOME TAX RELATED INTEREST AND  
PENALTIES IN INTEREST EXPENSE AND OTHER EXPENSES, RESPECTIVELY.

**SCHEDULE O  
(Form 990)**

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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

|                          |  |  |
|--------------------------|--|--|
| Name of the organization | UNITED STATES AMATEUR CONFEDERATION<br>OF ROLLER SKATING | Employer identification number<br>47-0550989 |
|--------------------------|--|--|

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

ALL OTHER ACHIEVEMENTS.

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

MEMBERS CONSIST OF INDIVIDUALS AND ORGANIZATIONS WHO ARE INTERESTED IN PROMOTING THE PURPOSES OF USARS AND WHO MEET THE REQUIREMENTS SET FORTH IN THE BY-LAWS. MEMBERS PAY A FEE TO THE ORGANIZATION TO BECOME A MEMBER AND CONSIST OF ATHLETES, COACHES, JUDGES AND OFFICIALS.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

CLASS I MEMBER ATHLETES BELONGING TO THE ROLLER SPEED SKATING FEDERATION SHALL BE ENTITLED TO ELECT ONE DIRECTOR. CLASS II MEMBER OFFICIALS SHALL BE ENTITLED TO ELECT ONE DIRECTOR. CLASS VI MEMBER COACHES SHALL BE ENTITLED TO ELECT ONE DIRECTOR. THE BOARD SEATS ELECTED CONSIST OF THE FIGURE, SPEED AND HOCKEY ATHLETE REPRESENTATIVE, THE CLUB REPRESENTATIVE, THE CHAMPIONSHIP OFFICIALS REPRESENTATIVE AND THE USOPC AAC REPRESENTATIVE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE ORGANIZATION PROVIDES THE BOARD OF DIRECTORS WITH THE FORM 990 FOR REVIEW BEFORE FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

IF A MEMBER HAS A CONFLICT OF INTEREST THEY MUST INFORM THE OTHER BOARD MEMBERS OF THE CONFLICT PRIOR TO VOTING.

Name of the organization

Employer identification number

UNITED STATES AMATEUR CONFEDERATION

47-0550989

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
COMPENSATION FOR THE EXECUTIVE DIRECTOR SET BY THE BOARD OF DIRECTORS  
THROUGH THE BUDGETING PROCESS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
GENERAL RULES, BYLAWS, AND FORM 990 ARE AVAILABLE ON THE WEBSITE. FORM 990  
IS ALSO AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION  
UNREALIZED LOSS ON INVESTMENTS \$ -24,409

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

Name of the organization

**UNITED STATES AMATEUR CONFEDERATION  
OF ROLLER SKATING**

Employer identification number  
**47-05550989**

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

|     | (a)<br>Name, address, and EIN (if applicable) of disregarded entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling entity |
|-----|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) | .....   |                         |  |                     |                           |                                  |
| (2) | .....   |                         |  |                     |                           |                                  |
| (3) | .....   |                         |  |                     |                           |                                  |
| (4) | .....   |                         |  |                     |                           |                                  |
| (5) | .....   |                         |  |                     |                           |                                  |

**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.

|     | (a)<br>Name, address, and EIN of related organization   | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512(b)(13) controlled entity? |    |
|-----|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
|     |   |                         |  |                            |   |                                  | Yes  | No |
| (1) | <b>NATIONAL MUSEUM OF ROLLER SKATING</b><br>P.O. BOX 6579<br>LINCOLN NE 68506-0579 47-0635648   | HISTORY                 | NE   | 501 C3                     | 10  | N/A                              |  | X  |
| (2) | <b>US FOUNDATION AMATEUR ROLLER SKATIN</b><br>P.O. BOX 6579<br>LINCOLN NE 68506-0579 47-0638310 | SCHOLARSHI              | NE   | 501 C3                     | 12B   | N/A                              |  | X  |
| (3) | .....   |                         |  |                            |   |                                  |  |    |
| (4) | .....   |                         |  |                            |   |                                  |  |    |
| (5) | .....   |                         |  |                            |   |                                  |  |    |

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.

Table with 10 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate alloc.; (i) Code V-UBI amount; (j) General or managing partner?; (k) Percentage ownership.

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.

Table with 10 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity?; Yes/No.

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)<br>Name of related organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved | Yes | No |
|-----|-------------------------------------|-------------------------------|------------------------|--|-----|----|
| (1) |                                     |                               |                        |  |     | X  |
| (2) |                                     |                               |                        |  |     | X  |
| (3) |                                     |                               |                        |  |     | X  |
| (4) |                                     |                               |                        |  |     | X  |
| (5) |                                     |                               |                        |  |     | X  |
| (6) |                                     |                               |                        |  |     | X  |



**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.

|      | (a)<br>Name, address, and EIN of entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e)<br>Are all partners section 501(c)(3) organizations? |    | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>Percentage ownership |
|------|---|-------------------------|--|--|--|----|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
|      |   |                         |  |  | Yes  | No |                              |                                    | Yes                                  | No |  | Yes                                 | No |                             |
| (1)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (2)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (3)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (4)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (5)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (6)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (7)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (8)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (9)  |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (10) |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (11) |   |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |



Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2021**

Department of the Treasury  
Internal Revenue Service

(99)

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

▶ Attach to your tax return.

Attachment Sequence No. **179**

Name(s) shown on return **UNITED STATES AMATEUR CONFEDERATION OF ROLLER SKATING**

Identifying number  
**47-0550989**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   | 1                            | 1,050,000        |
| 2  | Total cost of section 179 property placed in service (see instructions)   | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)  | 3                            | 2,620,000        |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            |                  |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2020 Form 4562   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions                       | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11  | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12   | ▶ 13                         |                  |

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

|    |  |    |        |
|----|--|----|--------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions | 14 |        |
| 15 | Property subject to section 168(f)(1) election   | 15 |        |
| 16 | Other depreciation (including ACRS)  | 16 | 19,149 |

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

|    |   |                            |   |
|----|---|----------------------------|---|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2021  | 17                         | 0 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | ▶ <input type="checkbox"/> |   |

**Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |  |                     |                |            |                            |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      |  |                     |                |            |                            |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      |  |                     |                |            |                            |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
|                                |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property |                                      |  | 39 yrs.             | MM             | S/L        |                            |
|                                |                                      |  |                     | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

|                |  |  |         |    |     |  |
|----------------|--|--|---------|----|-----|--|
| 20a Class life |  |  |         |    | S/L |  |
| b 12-year      |  |  | 12 yrs. |    | S/L |  |
| c 30-year      |  |  | 30 yrs. | MM | S/L |  |
| d 40-year      |  |  | 40 yrs. | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |  |    |        |
|----|--|----|--------|
| 21 | Listed property. Enter amount from line 28   | 21 |        |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 19,149 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |        |

For Paperwork Reduction Act Notice, see separate instructions.

## Federal Asset Report

## Form 990, Page 1

| Asset                          | Description                     | Date<br>In Service | Cost          | Bus<br>% | Sec<br>179 | Bonus | Basis<br>for Depr | PerConv<br>Meth | Prior         | Current  |
|--------------------------------|---------------------------------|--------------------|---------------|----------|------------|-------|-------------------|-----------------|---------------|----------|
| <b>ACRS:</b>                   |                                 |                    |               |          |            |       |                   |                 |               |          |
| 16                             | File 4 Drw Letter Cabinets 2    | 9/26/84            | 249           |          |            |       | 249               | 5 HY PRE        | 249           | 0        |
| 17                             | Bookcase 04812000TN             | 11/05/84           | 125           |          |            |       | 125               | 5 HY PRE        | 125           | 0        |
| 18                             | File 23 I USBN                  | 11/05/84           | 208           |          |            |       | 208               | 5 HY PRE        | 208           | 0        |
| 92                             | Portable Maple Floor            | 5/07/85            | 54,000        |          |            |       | 54,000            | 5 HY PRE        | 54,000        | 0        |
| 93                             | Dehumidifier                    | 7/29/85            | 210           |          |            |       | 210               | 5 HY PRE        | 210           | 0        |
| <b>Total ACRS Depreciation</b> |                                 |                    | <b>54,792</b> |          |            |       | <b>54,792</b>     |                 | <b>54,792</b> | <b>0</b> |
| <b>Other Depreciation:</b>     |                                 |                    |               |          |            |       |                   |                 |               |          |
| 1                              | Desk (60 X 30) & Left Return    | 7/06/82            | 525           |          |            |       | 525               | 5 MO S/L        | 525           | 0        |
| 2                              | 3 Edge Wood Grain Tops          | 9/01/82            | 132           |          |            |       | 132               | 5 MO S/L        | 132           | 0        |
| 3                              | 3 Lateral Files, Letter Size    | 9/01/82            | 300           |          |            |       | 300               | 5 MO S/L        | 300           | 0        |
| 4                              | Laminate Top Cinnerain          | 9/01/82            | 19            |          |            |       | 19                | 5 MO S/L        | 19            | 0        |
| 5                              | Krueger Table-USAC/RS           | 9/01/82            | 71            |          |            |       | 71                | 5 MO S/L        | 71            | 0        |
| 6                              | Blk Wal Type Stand              | 9/01/82            | 31            |          |            |       | 31                | 5 MO S/L        | 31            | 0        |
| 7                              | Blk Wal Type Stand              | 9/01/82            | 31            |          |            |       | 31                | 5 MO S/L        | 31            | 0        |
| 8                              | Driftwood Tan Legal File        | 9/01/82            | 177           |          |            |       | 177               | 5 MO S/L        | 177           | 0        |
| 9                              | Used Formica Top                | 9/01/82            | 32            |          |            |       | 32                | 5 MO S/L        | 32            | 0        |
| 10                             | 4 Drawer Fire File              | 9/01/82            | 299           |          |            |       | 299               | 5 MO S/L        | 299           | 0        |
| 11                             | Steno Chair                     | 9/01/82            | 79            |          |            |       | 79                | 5 MO S/L        | 79            | 0        |
| 12                             | Modular workstations (est)      | 9/01/82            | 8,000         |          |            |       | 8,000             | 5 MO S/L        | 8,000         | 0        |
| 13                             | Oak Desk & Credenza-Elise       | 9/15/82            | 1,150         |          |            |       | 1,150             | 5 MO S/L        | 1,150         | 0        |
| 14                             | 60 X 30 Desk w/Return-FIRS      | 9/27/82            | 525           |          |            |       | 525               | 5 MO S/L        | 525           | 0        |
| 15                             | Modular Work Stations           | 11/18/12           | 8,171         |          |            |       | 8,171             | 5 MO S/L        | 8,171         | 0        |
| 19                             | Lateral 3 Drawer File           | 2/23/87            | 471           |          |            |       | 471               | 5 MO S/L        | 471           | 0        |
| 20                             | Shelves in Storage Room         | 2/23/87            | 855           |          |            |       | 855               | 7 MO S/L        | 855           | 0        |
| 21                             | 10' Shelves (Conference Room)   | 2/02/88            | 675           |          |            |       | 675               | 7 MO S/L        | 675           | 0        |
| 22                             | Conference Table #1625          | 2/09/88            | 572           |          |            |       | 572               | 7 MO S/L        | 572           | 0        |
| 23                             | Round Kitchen Table #1625       | 2/09/88            | 136           |          |            |       | 136               | 7 MO S/L        | 136           | 0        |
| 24                             | 8 Grey Shelves #1651            | 2/09/88            | 329           |          |            |       | 329               | 7 MO S/L        | 329           | 0        |
| 25                             | 1 Oak Table #1651               | 2/09/88            | 222           |          |            |       | 222               | 7 MO S/L        | 222           | 0        |
| 26                             | 10 Oak Blush Herringbone Chairs | 3/01/88            | 2,540         |          |            |       | 2,540             | 7 MO S/L        | 2,540         | 0        |
| 27                             | 4 Oak Plum Herringbone Chairs   | 3/01/88            | 1,016         |          |            |       | 1,016             | 7 MO S/L        | 1,016         | 0        |
| 28                             | 2 Oak Blush Herringbone Chairs  | 3/01/88            | 508           |          |            |       | 508               | 7 MO S/L        | 508           | 0        |
| 29                             | 2 Lateral files                 | 3/01/88            | 1,115         |          |            |       | 1,115             | 7 MO S/L        | 1,115         | 0        |
| 30                             | 1 Seat on Table w/Folding Legs  | 3/01/88            | 137           |          |            |       | 137               | 7 MO S/L        | 137           | 0        |
| 31                             | 1-2 Drawer Oak Laminate Lateral | 3/01/88            | 1,933         |          |            |       | 1,933             | 7 MO S/L        | 1,933         | 0        |
| 32                             | 36 Panels Recovered Labor       | 3/01/88            | 5,239         |          |            |       | 5,239             | 7 MO S/L        | 5,239         | 0        |
| 33                             | 1 Low Back SWV Desk Chair       | 3/24/88            | 351           |          |            |       | 351               | 7 MO S/L        | 351           | 0        |
| 34                             | 4 Chrome Base Stacking Chairs   | 3/24/88            | 118           |          |            |       | 118               | 7 MO S/L        | 118           | 0        |
| 35                             | 1 Oak Corner Table              | 4/01/88            | 203           |          |            |       | 203               | 7 MO S/L        | 203           | 0        |
| 36                             | 2 Cushion Oak Frame Chairs      | 4/01/88            | 1,496         |          |            |       | 1,496             | 7 MO S/L        | 1,496         | 0        |
| 37                             | 2 Counter Tops                  | 4/01/88            | 1,628         |          |            |       | 1,628             | 7 MO S/L        | 1,628         | 0        |
| 38                             | 1 Drawer Pedestal-Receptionist  | 4/01/88            | 271           |          |            |       | 271               | 7 MO S/L        | 271           | 0        |
| 39                             | 26 Fabric Panels & Hinges       | 4/01/88            | 12,694        |          |            |       | 12,694            | 7 MO S/L        | 12,694        | 0        |
| 40                             | (2) Stack Chairs                | 6/02/88            | 59            |          |            |       | 59                | 7 MO S/L        | 59            | 0        |
| 41                             | (1) Fold Table                  | 6/15/88            | 93            |          |            |       | 93                | 7 MO S/L        | 93            | 0        |
| 42                             | 3 Posture Back Chairs           | 8/17/88            | 392           |          |            |       | 392               | 7 MO S/L        | 392           | 0        |
| 43                             | 1 White Board English Oak       | 7/14/88            | 222           |          |            |       | 222               | 7 MO S/L        | 222           | 0        |
| 44                             | 1 Operation Chair               | 10/15/88           | 303           |          |            |       | 303               | 7 MO S/L        | 303           | 0        |
| 45                             | 1 Desk & 1 Return               | 10/15/88           | 453           |          |            |       | 453               | 7 MO S/L        | 453           | 0        |
| 46                             | Computer Table                  | 11/22/88           | 382           |          |            |       | 382               | 7 MO S/L        | 382           | 0        |
| 47                             | Videne Desk                     | 1/05/89            | 307           |          |            |       | 307               | 5 MO S/L        | 307           | 0        |
| 48                             | Drafting Table                  | 2/14/89            | 155           |          |            |       | 155               | 7 MO S/L        | 155           | 0        |
| 49                             | 10 Burgundy Chairs              | 9/19/90            | 200           |          |            |       | 200               | 7 MO S/L        | 200           | 0        |
| 51                             | Particle Board Shelves          | 12/18/90           | 422           |          |            |       | 422               | 7 MO S/L        | 422           | 0        |
| 52                             | Venetian Blinds                 | 1/10/91            | 1,035         |          |            |       | 1,035             | 7 MO S/L        | 1,035         | 0        |
| 53                             | Shelves                         | 1/18/91            | 2,161         |          |            |       | 2,161             | 7 MO S/L        | 2,161         | 0        |
| 54                             | Rack Shelving                   | 2/18/91            | 502           |          |            |       | 502               | 7 MO S/L        | 502           | 0        |
| 55                             | Computer Table                  | 3/26/91            | 716           |          |            |       | 716               | 7 MO S/L        | 716           | 0        |
| 56                             | Desk Chair                      | 4/25/91            | 428           |          |            |       | 428               | 7 MO S/L        | 428           | 0        |
| 57                             | 4 Gaslift Chairs                | 4/25/91            | 343           |          |            |       | 343               | 7 MO S/L        | 343           | 0        |
| 58                             | Bronze Eagle Reception Area     | 3/18/92            | 500           |          |            |       | 500               | 7 MO S/L        | 500           | 0        |
| 59                             | 2 Filing Cabinets               | 10/13/92           | 233           |          |            |       | 233               | 5 MO S/L        | 233           | 0        |
| 60                             | 2 Executive Chairs              | 10/13/92           | 210           |          |            |       | 210               | 5 MO S/L        | 210           | 0        |
| 61                             | 3-2 drawer file cabinets        | 12/28/93           | 523           |          |            |       | 523               | 7 MO S/L        | 523           | 0        |
| 62                             | Computer Stand Membership       | 9/10/94            | 192           |          |            |       | 192               | 7 MO S/L        | 192           | 0        |
| 63                             | 4 Drawer filing cabine          | 3/20/95            | 357           |          |            |       | 357               | 7 MO S/L        | 357           | 0        |

## Federal Asset Report

| Asset | Description                            | Date<br>In Service | Cost   | Bus % | Sec<br>179 Bonus | Basis<br>for Depr | PerConv<br>Meth | Prior  | Current |
|-------|--|--------------------|--------|-------|------------------|-------------------|-----------------|--------|---------|
| 64    | Office Chair-Membership                | 6/26/95            | 213    |       |                  | 213               | 7 MO S/L        | 213    | 0       |
| 65    | Office Chair-Coaching Services         | 7/18/95            | 256    |       |                  | 256               | 7 MO S/L        | 256    | 0       |
| 66    | Upgrade motion Detectors               | 9/26/95            | 863    |       |                  | 863               | 7 MO S/L        | 863    | 0       |
| 67    | Desk Draws for Coaching Dept           | 5/22/96            | 175    |       |                  | 175               | 7 MO S/L        | 175    | 0       |
| 68    | Fax Machine Stand                      | 6/26/96            | 157    |       |                  | 157               | 7 MO S/L        | 157    | 0       |
| 69    | Office Chair (3)                       | 9/20/96            | 719    |       |                  | 719               | 7 MO S/L        | 719    | 0       |
| 70    | Office Chair (3)                       | 11/08/96           | 719    |       |                  | 719               | 7 MO S/L        | 719    | 0       |
| 71    | Receptionist Chair                     | 11/08/96           | 406    |       |                  | 406               | 7 MO S/L        | 406    | 0       |
| 72    | Multi Drawer Pin Storage Cabinet       | 11/25/96           | 351    |       |                  | 351               | 7 MO S/L        | 351    | 0       |
| 73    | Filing Cabinets-Office Mgr             | 3/11/97            | 1,241  |       |                  | 1,241             | 7 MO S/L        | 1,241  | 0       |
| 74    | Office Chair Accounting                | 10/21/97           | 320    |       |                  | 320               | 10 MO S/L       | 320    | 0       |
| 75    | Refrigerator                           | 6/16/98            | 597    |       |                  | 597               | 7 MO S/L        | 597    | 0       |
| 76    | 4 drawer file cabinet-Coaching         | 8/07/98            | 318    |       |                  | 318               | 7 MO S/L        | 318    | 0       |
| 77    | Burgundy Chair                         | 1/04/99            | 514    |       |                  | 514               | 7 MO S/L        | 514    | 0       |
| 78    | LCD TV                                 | 5/01/11            | 376    |       |                  | 376               | 5 MO S/L        | 376    | 0       |
| 79    | Full Vision Showcase                   | 7/19/12            | 697    |       |                  | 697               | 7 MO S/L        | 697    | 0       |
| 80    | Typewriter Stand                       | 9/01/82            | 33     |       |                  | 33                | 5 MO S/L        | 33     | 0       |
| 81    | PAL system Video Cam                   | 3/08/83            | 791    |       |                  | 791               | 5 MO S/L        | 791    | 0       |
| 82    | 1/2 Cassette Recorder #1003            | 3/07/83            | 1,217  |       |                  | 1,217             | 5 MO S/L        | 1,217  | 0       |
| 83    | 1/2-Cassette Recorder 1004             | 3/07/83            | 1,495  |       |                  | 1,495             | 5 MO S/L        | 1,495  | 0       |
| 84    | 3/4-Recorder/ Player #1111             | 3/07/83            | 2,562  |       |                  | 2,562             | 5 MO S/L        | 2,562  | 0       |
| 85    | Color monitor #1000                    | 3/07/83            | 868    |       |                  | 868               | 5 MO S/L        | 868    | 0       |
| 86    | Cart #1015                             | 3/07/83            | 712    |       |                  | 712               | 5 MO S/L        | 712    | 0       |
| 87    | Cart #1016                             | 3/07/83            | 455    |       |                  | 455               | 5 MO S/L        | 455    | 0       |
| 88    | Beta Video Recorder #1008              | 3/07/83            | 1,003  |       |                  | 1,003             | 5 MO S/L        | 1,003  | 0       |
| 89    | VHS 1/2 Recorder 2-6 Hr #1005          | 3/07/83            | 1,595  |       |                  | 1,595             | 5 MO S/L        | 1,595  | 0       |
| 90    | 3/4 Player Recorder #1001              | 3/11/83            | 1,700  |       |                  | 1,700             | 5 MO S/L        | 1,700  | 0       |
| 91    | Sanyo 3900 Betamax VCR                 | 3/31/83            | 383    |       |                  | 383               | 5 MO S/L        | 383    | 0       |
| 94    | Letter Opener                          | 1/27/88            | 1,387  |       |                  | 1,387             | 5 MO S/L        | 1,387  | 0       |
| 95    | IBM Typewriter                         | 10/15/88           | 599    |       |                  | 599               | 5 MO S/L        | 599    | 0       |
| 96    | IBM Typewriter                         | 10/15/88           | 599    |       |                  | 599               | 5 MO S/L        | 599    | 0       |
| 97    | IBM Typewriter                         | 10/15/88           | 599    |       |                  | 599               | 5 MO S/L        | 599    | 0       |
| 98    | Hand Truck Cart                        | 1/23/89            | 138    |       |                  | 138               | 5 MO S/L        | 138    | 0       |
| 99    | Ref's Time Clock Downpayment           | 3/30/89            | 570    |       |                  | 570               | 5 MO S/L        | 570    | 0       |
| 100   | Triplite                               | 4/14/89            | 242    |       |                  | 242               | 5 MO S/L        | 242    | 0       |
| 101   | Wood Platform Truck                    | 6/07/89            | 309    |       |                  | 309               | 5 MO S/L        | 309    | 0       |
| 102   | Paper Shredder & Stand                 | 10/01/89           | 780    |       |                  | 780               | 5 MO S/L        | 780    | 0       |
| 103   | Tape Deck, Sign & Carts                | 12/12/89           | 841    |       |                  | 841               | 5 MO S/L        | 841    | 0       |
| 104   | Referees' Dual Time Clock              | 8/14/90            | 1,330  |       |                  | 1,330             | 5 MO S/L        | 1,330  | 0       |
| 105   | IBM Drawer                             | 11/16/90           | 309    |       |                  | 309               | 5 MO S/L        | 309    | 0       |
| 106   | NECO Alarm System                      | 12/12/90           | 2,846  |       |                  | 2,846             | 5 MO S/L        | 2,846  | 0       |
| 107   | Ladder                                 | 4/15/91            | 389    |       |                  | 389               | 5 MO S/L        | 389    | 0       |
| 108   | Video Cassette Player                  | 5/17/91            | 265    |       |                  | 265               | 5 MO S/L        | 265    | 0       |
| 109   | Shipping Case for Trade Booth          | 7/10/92            | 540    |       |                  | 540               | 5 MO S/L        | 540    | 0       |
| 111   | Microphone Judges & Coaches            | 11/16/94           | 631    |       |                  | 631               | 5 MO S/L        | 631    | 0       |
| 112   | VCR                                    | 2/07/95            | 319    |       |                  | 319               | 5 MO S/L        | 319    | 0       |
| 113   | Drop Pin Locking System Sktg Floor     | 2/17/95            | 13,000 |       |                  | 13,000            | 5 MO S/L        | 13,000 | 0       |
| 114   | Packing Equipment-Shipping             | 7/24/95            | 103    |       |                  | 103               | 5 MO S/L        | 103    | 0       |
| 115   | Portable Sound System                  | 9/17/96            | 3,243  |       |                  | 3,243             | 5 MO S/L        | 3,243  | 0       |
| 116   | Portable Heavy Duty Paper Cutter       | 2/26/97            | 584    |       |                  | 584               | 5 MO S/L        | 584    | 0       |
| 117   | Dual Deck Video Copier                 | 10/18/98           | 498    |       |                  | 498               | 5 MO S/L        | 498    | 0       |
| 118   | Paper Folder                           | 10/30/98           | 1,000  |       |                  | 1,000             | 5 MO S/L        | 1,000  | 0       |
| 120   | Dell 3200 MP Projector                 | 12/01/03           | 2,234  |       |                  | 2,234             | 5 MO S/L        | 2,234  | 0       |
| 121   | Kodak Digital Camera                   | 12/01/03           | 733    |       |                  | 733               | 5 MO S/L        | 733    | 0       |
| 123   | Electric Binding System                | 10/26/06           | 420    |       |                  | 420               | 7 MO S/L        | 420    | 0       |
| 124   | Monitor-Ken                            | 2/15/07            | 163    |       |                  | 163               | 5 MO S/L        | 163    | 0       |
| 125   | Monitor-Richard                        | 2/15/07            | 222    |       |                  | 222               | 5 MO S/L        | 222    | 0       |
| 126   | Monitor Peggy                          | 2/15/07            | 1,316  |       |                  | 1,316             | 5 MO S/L        | 1,316  | 0       |
| 127   | Monitor-Brock                          | 2/15/07            | 1,316  |       |                  | 1,316             | 5 MO S/L        | 1,316  | 0       |
| 128   | Monitor-Sondra                         | 2/15/07            | 1,316  |       |                  | 1,316             | 5 MO S/L        | 1,316  | 0       |
| 129   | Monitor-Kevin                          | 2/15/07            | 1,316  |       |                  | 1,316             | 5 MO S/L        | 1,316  | 0       |
| 130   | Monitor-DJDSLC1                        | 2/15/07            | 1,316  |       |                  | 1,316             | 5 MO S/L        | 1,316  | 0       |
| 131   | Monitor-GHDSLC1                        | 2/15/07            | 1,316  |       |                  | 1,316             | 5 MO S/L        | 1,316  | 0       |
| 132   | Skating Wood Floor Repairs             | 3/31/07            | 30,582 |       |                  | 30,582            | 15 MO S/L       | 29,563 | 1,019   |
| 133   | Wireless Mic System                    | 12/02/08           | 532    |       |                  | 532               | 5 MO S/L        | 532    | 0       |
| 134   | Phone System-Wireless Headsets         | 1/06/10            | 10,001 |       |                  | 10,001            | 5 MO S/L        | 10,001 | 0       |
| 135   | Dell Latitude E6500-Richard            | 3/04/10            | 2,070  |       |                  | 2,070             | 5 MO S/L        | 2,070  | 0       |
| 136   | Oreck XLPRO 14 T Vacuum                | 4/30/10            | 585    |       |                  | 585               | 7 MO S/L        | 585    | 0       |
| 137   | 2 Oreck 120V Fastdry Auto Dryers       | 4/30/10            | 762    |       |                  | 762               | 7 MO S/L        | 762    | 0       |
| 138   | Cisco Phone System                     | 5/01/10            | 18,799 |       |                  | 18,799            | 5 MO S/L        | 18,799 | 0       |
| 139   | 16 Ch Sound Mixer-Full Compass Systems | 5/14/10            | 818    |       |                  | 818               | 5 MO S/L        | 818    | 0       |

| Asset | Description                           | Date<br>In Service | Cost    | Bus % | Sec<br>179 Bonus | Basis<br>for Depr | PerConv<br>Meth | Prior   | Current |
|-------|---------------------------------------|--------------------|---------|-------|------------------|-------------------|-----------------|---------|---------|
| 140   | Optiplex 360 Desktop Computer-Ken     | 11/15/10           | 849     |       |                  | 849               | 5 MO S/L        | 849     | 0       |
| 141   | Optiplex 360 Computer with Office     | 1/19/11            | 849     |       |                  | 849               | 5 MO S/L        | 849     | 0       |
| 142   | Dell Inspiron 17R                     | 2/24/11            | 1,024   |       |                  | 1,024             | 5 MO S/L        | 1,024   | 0       |
| 143   | Servers                               | 5/26/11            | 6,470   |       |                  | 6,470             | 7 MO S/L        | 6,470   | 0       |
| 144   | Office chair                          | 8/23/11            | 214     |       |                  | 214               | 7 MO S/L        | 214     | 0       |
| 145   | DVD/CD Copy                           | 9/09/11            | 1,530   |       |                  | 1,530             | 5 MO S/L        | 1,530   | 0       |
| 146   | HP LaserJet P2050DN Laser Printer     | 1/28/12            | 647     |       |                  | 647               | 5 MO S/L        | 647     | 0       |
| 147   | 2 Optiplex 390 Computers with Office  | 3/12/12            | 1,826   |       |                  | 1,826             | 5 MO S/L        | 1,826   | 0       |
| 148   | Optiplex 390 Computer with Office     | 4/06/12            | 856     |       |                  | 856               | 5 MO S/L        | 856     | 0       |
| 149   | Ballasts & Light Fixtures             | 5/16/12            | 2,968   |       |                  | 2,968             | 7 MO S/L        | 2,968   | 0       |
| 150   | 4 Dell Optiplex 390 Minotowers        | 5/23/12            | 3,666   |       |                  | 3,666             | 5 MO S/L        | 3,666   | 0       |
| 151   | Cisco ASA 5505 50 User Bundle         | 5/23/12            | 948     |       |                  | 948               | 5 MO S/L        | 948     | 0       |
| 152   | Ballasts & Ligh Fixtures              | 6/07/12            | 890     |       |                  | 890               | 7 MO S/L        | 890     | 0       |
| 153   | Line-Rite Tape machine                | 6/21/12            | 722     |       |                  | 722               | 5 MO S/L        | 722     | 0       |
| 154   | CD/MP3 Player                         | 5/21/13            | 374     |       |                  | 374               | 3 MO S/L        | 374     | 0       |
| 155   | Latitude E5430                        | 6/04/13            | 1,529   |       |                  | 1,529             | 5 MO S/L        | 1,529   | 0       |
| 156   | Land (Acquired 4/10/90)               | 12/01/90           | 80,000  |       |                  | 80,000            | 0 -- Land       | 0       | 0       |
| 157   | Building (Acquired 4/10/90)           | 12/01/90           | 143,758 |       |                  | 143,758           | 40 MO S/L       | 110,514 | 3,594   |
| 158   | Seal coating & Crack Filling          | 1/01/06            | 3,348   |       |                  | 3,348             | 7 MO S/L        | 3,348   | 0       |
| 159   | New Roof                              | 6/18/07            | 29,886  |       |                  | 29,886            | 39 MO S/L       | 10,920  | 766     |
| 160   | Drainage landscaping                  | 10/18/07           | 1,402   |       |                  | 1,402             | 15 MO S/L       | 1,301   | 93      |
| 161   | Outside Light Fixtures                | 3/20/08            | 1,246   |       |                  | 1,246             | 7 MO S/L        | 1,246   | 0       |
| 162   | Privacy Fence                         | 4/09/08            | 2,396   |       |                  | 2,396             | 7 MO S/L        | 2,396   | 0       |
| 163   | Sidewalk                              | 4/10/08            | 1,230   |       |                  | 1,230             | 15 MO S/L       | 1,100   | 82      |
| 164   | Carpeting                             | 4/28/08            | 20,410  |       |                  | 20,410            | 7 MO S/L        | 20,410  | 0       |
| 165   | Wiring for cubicles & copiers         | 4/29/08            | 2,900   |       |                  | 2,900             | 40 MO S/L       | 973     | 72      |
| 166   | Back Fence                            | 6/03/08            | 1,580   |       |                  | 1,580             | 7 MO S/L        | 1,580   | 0       |
| 167   | 2 Carrier roof top AC units           | 10/28/10           | 14,741  |       |                  | 14,741            | 39 MO S/L       | 4,126   | 378     |
| 168   | Gutter Downspouts                     | 5/23/12            | 1,525   |       |                  | 1,525             | 15 MO S/L       | 949     | 102     |
| 169   | Electric Water Heater                 | 6/29/12            | 975     |       |                  | 975               | 15 MO S/L       | 601     | 65      |
| 170   | 3 Sided Monument Sign & Wiring        | 8/25/12            | 15,920  |       |                  | 15,920            | 7 MO S/L        | 15,920  | 0       |
| 171   | Economizer, Condenser, Humifiers      | 12/31/12           | 12,944  |       |                  | 12,944            | 15 MO S/L       | 7,551   | 862     |
| 172   | Architectural Fees Aqd 6/1/90         | 12/01/90           | 2,341   |       |                  | 2,341             | 40 MO S/L       | 1,799   | 59      |
| 173   | Contractors Fees (Aqd 8/39/90)        | 12/01/90           | 64,947  |       |                  | 64,947            | 40 MO S/L       | 49,928  | 1,623   |
| 174   | Trees & Shrubs (Aqd 6/30/90)          | 12/01/90           | 3,756   |       |                  | 3,756             | 10 MO S/L       | 3,756   | 0       |
| 175   | Sprinkler System (Aqd 5/22/90)        | 12/01/90           | 3,695   |       |                  | 3,695             | 40 MO S/L       | 2,841   | 92      |
| 176   | Contractor Fees                       | 12/18/90           | 114,108 |       |                  | 114,108           | 40 MO S/L       | 88,035  | 2,853   |
| 177   | Portable walls, desks etc             | 12/28/90           | 36,249  |       |                  | 36,249            | 40 MO S/L       | 27,966  | 906     |
| 178   | Architect fees                        | 2/26/91            | 22,500  |       |                  | 22,500            | 40 MO S/L       | 17,238  | 562     |
| 179   | Chain Link Fence                      | 4/19/91            | 369     |       |                  | 369               | 40 MO S/L       | 281     | 9       |
| 180   | Rental House                          | 4/10/90            | 50,000  |       |                  | 50,000            | 27 MO S/L       | 50,000  | 0       |
| 181   | Carpet                                | 3/26/93            | 977     |       |                  | 977               | 7 MO S/L        | 977     | 0       |
| 182   | Siding                                | 10/29/04           | 5,460   |       |                  | 5,460             | 27 MO S/L       | 3,359   | 198     |
| 183   | Bathroom remodel                      | 11/30/04           | 2,546   |       |                  | 2,546             | 27 MO S/L       | 1,558   | 93      |
| 184   | GE 30" Electric Range                 | 12/02/05           | 565     |       |                  | 565               | 7 MO S/L        | 565     | 0       |
| 185   | Carpet (Living/Dining Rooms)          | 12/02/05           | 1,311   |       |                  | 1,311             | 7 MO S/L        | 1,311   | 0       |
| 186   | Pluming work                          | 3/10/06            | 655     |       |                  | 655               | 7 MO S/L        | 655     | 0       |
| 187   | Storm Door                            | 9/30/06            | 315     |       |                  | 315               | 10 MO S/L       | 315     | 0       |
| 188   | Door                                  | 11/20/06           | 333     |       |                  | 333               | 7 MO S/L        | 333     | 0       |
| 189   | Shingle Roof                          | 3/26/08            | 7,010   |       |                  | 7,010             | 27 MO S/L       | 3,441   | 255     |
| 190   | Front Entrance Steps                  | 3/31/08            | 375     |       |                  | 375               | 27 MO S/L       | 184     | 14      |
| 191   | Brick Repair                          | 3/31/08            | 400     |       |                  | 400               | 27 MO S/L       | 196     | 15      |
| 192   | 2nd Brick Repair                      | 10/12/09           | 2,250   |       |                  | 2,250             | 27 MO S/L       | 975     | 82      |
| 193   | Dryer                                 | 1/13/11            | 629     |       |                  | 629               | 7 MO S/L        | 629     | 0       |
| 194   | Washing Machine                       | 8/26/11            | 1,217   |       |                  | 1,217             | 7 MO S/L        | 1,217   | 0       |
| 195   | Basement & Foundation Repair          | 6/13/12            | 10,196  |       |                  | 10,196            | 15 MO S/L       | 6,288   | 679     |
| 196   | AC Unit                               | 12/14/12           | 19,801  |       |                  | 19,801            | 15 MO S/L       | 11,551  | 1,320   |
| 197   | Sharp TV/VCR-Trade Shows              | 9/05/99            | 223     |       |                  | 223               | 5 MO S/L        | 223     | 0       |
| 198   | Prize Wheel                           | 3/31/12            | 517     |       |                  | 517               | 5 MO S/L        | 517     | 0       |
| 199   | 7 Dell art Nationals Laptops          | 7/13/06            | 3,000   |       |                  | 3,000             | 3 MO S/L        | 3,000   | 0       |
| 200   | Dell Vostro 1014 Laptop               | 6/07/10            | 715     |       |                  | 715               | 5 MO S/L        | 715     | 0       |
| 201   | Dell Vostro 1014 Laptop               | 6/07/10            | 715     |       |                  | 715               | 5 MO S/L        | 715     | 0       |
| 202   | Skate Court Suspended Mod Floor       | 11/29/12           | 18,815  |       |                  | 18,815            | 7 MO S/L        | 18,815  | 0       |
| 203   | 2 Nintendo DS                         | 6/07/13            | 1,027   |       |                  | 1,027             | 5 MO S/L        | 1,027   | 0       |
| 204   | Finish Line Camera                    | 12/17/99           | 10,689  |       |                  | 10,689            | 5 MO S/L        | 10,689  | 0       |
| 205   | Speed Camera                          | 6/18/04            | 4,625   |       |                  | 4,625             | 5 MO S/L        | 4,625   | 0       |
| 206   | Video Board for %L200 Camera          | 8/19/08            | 725     |       |                  | 725               | 5 MO S/L        | 725     | 0       |
| 208   | Panasonic :H80 60 GB HDD Video Camera | 10/01/09           | 552     |       |                  | 552               | 5 MO S/L        | 552     | 0       |
| 209   | 2 Photocell RX Receivers              | 1/21/10            | 864     |       |                  | 864               | 5 MO S/L        | 864     | 0       |
| 210   | 2 Lynx PS-77 Starting Guns            | 3/29/10            | 1,289   |       |                  | 1,289             | 7 MO S/L        | 1,289   | 0       |
| 211   | 4 LCD TVs Lap Count Display           | 10/27/10           | 1,006   |       |                  | 1,006             | 5 MO S/L        | 1,006   | 0       |

## Federal Asset Report

## Form 990, Page 1

| Asset | Description                              | Date<br>In Service | Cost             | Bus<br>% | Sec<br>179 Bonus | Basis<br>for Depr | Per Conv Meth | Prior          | Current       |
|-------|--|--------------------|------------------|----------|------------------|-------------------|---------------|----------------|---------------|
| 212   | Electronic Starter                       | 2/11/11            | 397              |          |                  | 397               | 5 MO S/L      | 397            | 0             |
| 213   | Carrying Case for Raceclock              | 10/13/11           | 744              |          |                  | 744               | 7 MO S/L      | 744            | 0             |
| 214   | SkateCourt Suspended Mod Floor           | 11/29/12           | 18,815           |          |                  | 18,815            | 7 MO S/L      | 18,815         | 0             |
| 215   | SkateCourt Suspended mod Floor           | 11/29/12           | 18,815           |          |                  | 18,815            | 7 MO S/L      | 18,815         | 0             |
| 216   | SkateCourt Suspended Mod Floor           | 11/29/12           | 18,815           |          |                  | 18,815            | 7 MO S/L      | 18,815         | 0             |
| 218   | Media Center                             | 12/09/04           | 2,681            |          |                  | 2,681             | 5 MO S/L      | 2,681          | 0             |
| 226   | Cisco SG300-28P Ethernet Switch          | 2/10/14            | 1,022            |          |                  | 1,022             | 5 MO S/L      | 1,022          | 0             |
| 227   | Electronic Pistol                        | 7/15/14            | 380              |          |                  | 380               | 5 MO S/L      | 380            | 0             |
| 228   | 5L400 EtherLynx Fusion Camera            | 8/30/16            | 8,720            |          |                  | 8,720             | 5 MO S/L      | 8,720          | 0             |
| 229   | Powerbuilder Skater app                  | 3/02/18            | 695              |          |                  | 695               | 3 MO S/L      | 695            | 0             |
| 230   | Dell Optiplex 7050                       | 3/12/18            | 1,341            |          |                  | 1,341             | 5 MO S/L      | 939            | 268           |
| 231   | (7) Dell Latitude 3580 Computers         | 3/12/18            | 9,494            |          |                  | 9,494             | 5 MO S/L      | 6,646          | 1,899         |
| 232   | Black-Magic Atem Television Studio HD S  | 7/02/21            | 1,064            |          |                  | 1,064             | 5 MO S/L      | 53             | 213           |
| 233   | Canon Vixia HF G50 4K Camcorder          | 7/02/21            | 1,118            |          |                  | 1,118             | 7 MO S/L      | 40             | 160           |
| 234   | Canon XF400 Camcorder 4K                 | 7/02/21            | 2,673            |          |                  | 2,673             | 7 MO S/L      | 95             | 382           |
| 235   | Sennheiser EW112P G4 LAV RM System       | 7/02/21            | 641              |          |                  | 641               | 5 MO S/L      | 32             | 128           |
| 236   | Photo Equipment - Lynx Systems           | 8/10/22            | 18,345           |          |                  | 18,345            | 5 MO S/L      | 0              | 306           |
|       | <b>Total Other Depreciation</b>          |                    | <u>1,052,063</u> |          |                  | <u>1,052,063</u>  |               | <u>796,240</u> | <u>19,149</u> |
|       | <b>Total ACRS and Other Depreciation</b> |                    | <u>1,106,855</u> |          |                  | <u>1,106,855</u>  |               | <u>851,032</u> | <u>19,149</u> |
|       | <b>Grand Totals</b>                      |                    | 1,106,855        |          |                  | 1,106,855         |               | 851,032        | 19,149        |
|       | Less: Dispositions and Transfers         |                    | 0                |          |                  | 0                 |               | 0              | 0             |
|       | Less: Start-up/Org Expense               |                    | 0                |          |                  | 0                 |               | 0              | 0             |
|       | <b>Net Grand Totals</b>                  |                    | <u>1,106,855</u> |          |                  | <u>1,106,855</u>  |               | <u>851,032</u> | <u>19,149</u> |

0861FY United States Amateur Confederation

47-0550989

FYE: 8/31/2022

## Depreciation Adjustment Report

### All Business Activities

| <u>Form</u> | <u>Unit</u> | <u>Asset</u> | <u>Description</u> | <u>Tax</u> | <u>AMT</u> | <u>AMT<br/>Adjustments/<br/>Preferences</u> |
|-------------|-------------|--------------|--------------------|------------|------------|---|
|-------------|-------------|--------------|--------------------|------------|------------|---|

There are no assets that meet the criteria of this report



| Asset                          | Description                  | Date In Service | Cost          | Tax      | AMT      |
|--------------------------------|------------------------------|-----------------|---------------|----------|----------|
| <b>ACRS:</b>                   |                              |                 |               |          |          |
| 16                             | File 4 Drw Letter Cabinets 2 | 9/26/84         | 249           | 0        | 0        |
| 17                             | Bookcase 04812000TN          | 11/05/84        | 125           | 0        | 0        |
| 18                             | File 23 IUSBN                | 11/05/84        | 208           | 0        | 0        |
| 92                             | Portable Maple Floor         | 5/07/85         | 54,000        | 0        | 0        |
| 93                             | Dehumidifier                 | 7/29/85         | 210           | 0        | 0        |
| <b>Total ACRS Depreciation</b> |                              |                 | <b>54,792</b> | <b>0</b> | <b>0</b> |

**Other Depreciation:**

|    |                                 |          |        |   |   |
|----|---------------------------------|----------|--------|---|---|
| 1  | Desk (60 X 30) & Left Return    | 7/06/82  | 525    | 0 | 0 |
| 2  | 3 Edge Wood Grain Tops          | 9/01/82  | 132    | 0 | 0 |
| 3  | 3 Lateral Files, Letter Size    | 9/01/82  | 300    | 0 | 0 |
| 4  | Laminate Top Cinnerain          | 9/01/82  | 19     | 0 | 0 |
| 5  | Krueger Table-USAC/RS           | 9/01/82  | 71     | 0 | 0 |
| 6  | Blk Wal Type Stand              | 9/01/82  | 31     | 0 | 0 |
| 7  | Blk Wal Type Stand              | 9/01/82  | 31     | 0 | 0 |
| 8  | Driftwood Tan Legal File        | 9/01/82  | 177    | 0 | 0 |
| 9  | Used Formica Top                | 9/01/82  | 32     | 0 | 0 |
| 10 | 4 Drawer Fire File              | 9/01/82  | 299    | 0 | 0 |
| 11 | Steno Chair                     | 9/01/82  | 79     | 0 | 0 |
| 12 | Modular workstations (est)      | 9/01/82  | 8,000  | 0 | 0 |
| 13 | Oak Desk & Credenza-Elise       | 9/15/82  | 1,150  | 0 | 0 |
| 14 | 60 X 30 Desk w/Return-FIRS      | 9/27/82  | 525    | 0 | 0 |
| 15 | Modular Work Stations           | 11/18/12 | 8,171  | 0 | 0 |
| 19 | Lateral 3 Drawer File           | 2/23/87  | 471    | 0 | 0 |
| 20 | Shelves in Storage Room         | 2/23/87  | 855    | 0 | 0 |
| 21 | 10' Shelves (Conference Room)   | 2/02/88  | 675    | 0 | 0 |
| 22 | Conference Table #1625          | 2/09/88  | 572    | 0 | 0 |
| 23 | Round Kitchen Table #1625       | 2/09/88  | 136    | 0 | 0 |
| 24 | 8 Grey Shelves #1651            | 2/09/88  | 329    | 0 | 0 |
| 25 | 1 Oak Table #1651               | 2/09/88  | 222    | 0 | 0 |
| 26 | 10 Oak Blush Herringbone Chairs | 3/01/88  | 2,540  | 0 | 0 |
| 27 | 4 Oak Plum Herringbone Chairs   | 3/01/88  | 1,016  | 0 | 0 |
| 28 | 2 Oak Blush Herringbone Chairs  | 3/01/88  | 508    | 0 | 0 |
| 29 | 2 Lateral files                 | 3/01/88  | 1,115  | 0 | 0 |
| 30 | 1 Seat on Table w/Folding Legs  | 3/01/88  | 137    | 0 | 0 |
| 31 | 1-2 Drawer Oak Laminate Lateral | 3/01/88  | 1,933  | 0 | 0 |
| 32 | 36 Panels Recovered Labor       | 3/01/88  | 5,239  | 0 | 0 |
| 33 | 1 Low Back SWV Desk Chair       | 3/24/88  | 351    | 0 | 0 |
| 34 | 4 Chrome Base Stacking Chairs   | 3/24/88  | 118    | 0 | 0 |
| 35 | 1 Oak Corner Table              | 4/01/88  | 203    | 0 | 0 |
| 36 | 2 Cushion Oak Frame Chairs      | 4/01/88  | 1,496  | 0 | 0 |
| 37 | 2 Counter Tops                  | 4/01/88  | 1,628  | 0 | 0 |
| 38 | 1 Drawer Pedestal-Receptionist  | 4/01/88  | 271    | 0 | 0 |
| 39 | 26 Fabric Panels & Hinges       | 4/01/88  | 12,694 | 0 | 0 |
| 40 | (2) Stack Chairs                | 6/02/88  | 59     | 0 | 0 |
| 41 | (1) Fold Table                  | 6/15/88  | 93     | 0 | 0 |
| 42 | 3 Posture Back Chairs           | 8/17/88  | 392    | 0 | 0 |
| 43 | 1 White Board English Oak       | 7/14/88  | 222    | 0 | 0 |
| 44 | 1 Operation Chair               | 10/15/88 | 303    | 0 | 0 |
| 45 | 1 Desk & 1 Return               | 10/15/88 | 453    | 0 | 0 |
| 46 | Computer Table                  | 11/22/88 | 382    | 0 | 0 |
| 47 | Videne Desk                     | 1/05/89  | 307    | 0 | 0 |
| 48 | Drafting Table                  | 2/14/89  | 155    | 0 | 0 |
| 49 | 10 Burgundy Chairs              | 9/19/90  | 200    | 0 | 0 |
| 51 | Particle Board Shelves          | 12/18/90 | 422    | 0 | 0 |
| 52 | Venetian Blinds                 | 1/10/91  | 1,035  | 0 | 0 |
| 53 | Shelves                         | 1/18/91  | 2,161  | 0 | 0 |
| 54 | Rack Shelving                   | 2/18/91  | 502    | 0 | 0 |
| 55 | Computer Table                  | 3/26/91  | 716    | 0 | 0 |
| 56 | Desk Chair                      | 4/25/91  | 428    | 0 | 0 |
| 57 | 4 Gaslift Chairs                | 4/25/91  | 343    | 0 | 0 |
| 58 | Bronze Eagle Reception Area     | 3/18/92  | 500    | 0 | 0 |
| 59 | 2 Filing Cabinets               | 10/13/92 | 233    | 0 | 0 |
| 60 | 2 Executive Chairs              | 10/13/92 | 210    | 0 | 0 |

| Asset | Description                        | Date In Service | Cost   | Tax | AMT |
|-------|------------------------------------|-----------------|--------|-----|-----|
| 61    | 3-2 drawer file cabinets           | 12/28/93        | 523    | 0   | 0   |
| 62    | Computer Stand Membership          | 9/10/94         | 192    | 0   | 0   |
| 63    | 4 Drawer filing cabine             | 3/20/95         | 357    | 0   | 0   |
| 64    | Office Chair-Membership            | 6/26/95         | 213    | 0   | 0   |
| 65    | Office Chair-Coaching Services     | 7/18/95         | 256    | 0   | 0   |
| 66    | Upgrade motion Detectors           | 9/26/95         | 863    | 0   | 0   |
| 67    | Desk Draws for Coaching Dept       | 5/22/96         | 175    | 0   | 0   |
| 68    | Fax Machine Stand                  | 6/26/96         | 157    | 0   | 0   |
| 69    | Office Chair (3)                   | 9/20/96         | 719    | 0   | 0   |
| 70    | Office Chair (3)                   | 11/08/96        | 719    | 0   | 0   |
| 71    | Receptionist Chair                 | 11/08/96        | 406    | 0   | 0   |
| 72    | Multi Drawer Pin Storage Cabinet   | 11/25/96        | 351    | 0   | 0   |
| 73    | Filing Cabinets-Office Mgr         | 3/11/97         | 1,241  | 0   | 0   |
| 74    | Office Chair Accounting            | 10/21/97        | 320    | 0   | 0   |
| 75    | Refrigerator                       | 6/16/98         | 597    | 0   | 0   |
| 76    | 4 drawer file cabinet-Coaching     | 8/07/98         | 318    | 0   | 0   |
| 77    | Burgundy Chair                     | 1/04/99         | 514    | 0   | 0   |
| 78    | LCD TV                             | 5/01/11         | 376    | 0   | 0   |
| 79    | Full Vision Showcase               | 7/19/12         | 697    | 0   | 0   |
| 80    | Typewriter Stand                   | 9/01/82         | 33     | 0   | 0   |
| 81    | PAL system Video Cam               | 3/08/83         | 791    | 0   | 0   |
| 82    | 1/2 Cassette Recorder #1003        | 3/07/83         | 1,217  | 0   | 0   |
| 83    | 1/2-Cassette Recorder 1004         | 3/07/83         | 1,495  | 0   | 0   |
| 84    | 3/4-Recorder/ Player #1111         | 3/07/83         | 2,562  | 0   | 0   |
| 85    | Color monitor #1000                | 3/07/83         | 868    | 0   | 0   |
| 86    | Cart #1015                         | 3/07/83         | 712    | 0   | 0   |
| 87    | Cart #1016                         | 3/07/83         | 455    | 0   | 0   |
| 88    | Beta Video Recorder #1008          | 3/07/83         | 1,003  | 0   | 0   |
| 89    | VHS 1/2 Recorder 2-6 Hr #1005      | 3/07/83         | 1,595  | 0   | 0   |
| 90    | 3/4 Player Recorde #1001           | 3/11/83         | 1,700  | 0   | 0   |
| 91    | Sanyo 3900 Betamax VCR             | 3/31/83         | 383    | 0   | 0   |
| 94    | Letter Opener                      | 1/27/88         | 1,387  | 0   | 0   |
| 95    | IBM Typewriter                     | 10/15/88        | 599    | 0   | 0   |
| 96    | IBM Typewriter                     | 10/15/88        | 599    | 0   | 0   |
| 97    | IBM Typewriter                     | 10/15/88        | 599    | 0   | 0   |
| 98    | Hand Truck Cart                    | 1/23/89         | 138    | 0   | 0   |
| 99    | Refs Time Clock Downpayment        | 3/30/89         | 570    | 0   | 0   |
| 100   | Triplite                           | 4/14/89         | 242    | 0   | 0   |
| 101   | Wood Platform Truck                | 6/07/89         | 309    | 0   | 0   |
| 102   | Paper Shredder & Stand             | 10/01/89        | 780    | 0   | 0   |
| 103   | Tape Deck, Sign & Carts            | 12/12/89        | 841    | 0   | 0   |
| 104   | Referees' Dual Time Clock          | 8/14/90         | 1,330  | 0   | 0   |
| 105   | IBM Drawer                         | 11/16/90        | 309    | 0   | 0   |
| 106   | NECO Alarm System                  | 12/12/90        | 2,846  | 0   | 0   |
| 107   | Ladder                             | 4/15/91         | 389    | 0   | 0   |
| 108   | Video Cassette Player              | 5/17/91         | 265    | 0   | 0   |
| 109   | Shipping Case for Trade Booth      | 7/10/92         | 540    | 0   | 0   |
| 111   | Microphone Judges & Coaches        | 11/16/94        | 631    | 0   | 0   |
| 112   | VCR                                | 2/07/95         | 319    | 0   | 0   |
| 113   | Drop Pin Locking System Sktg Floor | 2/17/95         | 13,000 | 0   | 0   |
| 114   | Packing Equipment-Shipping         | 7/24/95         | 103    | 0   | 0   |
| 115   | Portable Sound System              | 9/17/96         | 3,243  | 0   | 0   |
| 116   | Portable Heavy Duty Paper Cutter   | 2/26/97         | 584    | 0   | 0   |
| 117   | Dual Deck Video Copier             | 10/18/98        | 498    | 0   | 0   |
| 118   | Paper Folder                       | 10/30/98        | 1,000  | 0   | 0   |
| 120   | Dell 3200 MP Projector             | 12/01/03        | 2,234  | 0   | 0   |
| 121   | Kodak Digital Camera               | 12/01/03        | 733    | 0   | 0   |
| 123   | Electric Binding System            | 10/26/06        | 420    | 0   | 0   |
| 124   | Monitor-Ken                        | 2/15/07         | 163    | 0   | 0   |
| 125   | Monitor-Richard                    | 2/15/07         | 222    | 0   | 0   |
| 126   | Monitor Peggy                      | 2/15/07         | 1,316  | 0   | 0   |
| 127   | Monitor-Brock                      | 2/15/07         | 1,316  | 0   | 0   |
| 128   | Monitor-Sondra                     | 2/15/07         | 1,316  | 0   | 0   |
| 129   | Monitor-Kevin                      | 2/15/07         | 1,316  | 0   | 0   |
| 130   | Monitor-DJDSL1                     | 2/15/07         | 1,316  | 0   | 0   |
| 131   | Monitor-GHDSL1                     | 2/15/07         | 1,316  | 0   | 0   |
| 132   | Skating Wood Floor Repairs         | 3/31/07         | 30,582 | 0   | 0   |
| 133   | Wireless Mic System                | 12/02/08        | 532    | 0   | 0   |
| 134   | Phone System-Wireless Headsets     | 1/06/10         | 10,001 | 0   | 0   |
| 135   | Dell Latitude E6500-Richard        | 3/04/10         | 2,070  | 0   | 0   |
| 136   | Oreck XLPRO 14 T Vacuum            | 4/30/10         | 585    | 0   | 0   |

| Asset | Description                            | Date In Service | Cost    | Tax   | AMT |
|-------|--|-----------------|---------|-------|-----|
| 137   | 2 Oreck 120V Fastdry Auto Dryers       | 4/30/10         | 762     | 0     | 0   |
| 138   | Cisco Phone System                     | 5/01/10         | 18,799  | 0     | 0   |
| 139   | 16 Ch Sound Mixer-Full Compass Systems | 5/14/10         | 818     | 0     | 0   |
| 140   | Optiplex 360 Desktop Computer-Ken      | 11/15/10        | 849     | 0     | 0   |
| 141   | Optiplex 360 Computer with Office      | 1/19/11         | 849     | 0     | 0   |
| 142   | Dell Inspiron 17R                      | 2/24/11         | 1,024   | 0     | 0   |
| 143   | Servers                                | 5/26/11         | 6,470   | 0     | 0   |
| 144   | Office chair                           | 8/23/11         | 214     | 0     | 0   |
| 145   | DVD/CD Copy                            | 9/09/11         | 1,530   | 0     | 0   |
| 146   | HP LaserJet P2050DN Laser Printer      | 1/28/12         | 647     | 0     | 0   |
| 147   | 2 Optiplex 390 Computers with Office   | 3/12/12         | 1,826   | 0     | 0   |
| 148   | Optiplex 390 Computer with Office      | 4/06/12         | 856     | 0     | 0   |
| 149   | Ballasts & Light Fixtures              | 5/16/12         | 2,968   | 0     | 0   |
| 150   | 4 Dell Optiplex 390 Minitowers         | 5/23/12         | 3,666   | 0     | 0   |
| 151   | Cisco ASA 5505 50 User Bundle          | 5/23/12         | 948     | 0     | 0   |
| 152   | Ballasts & Ligh Fixtures               | 6/07/12         | 890     | 0     | 0   |
| 153   | Line-Rite Tape machine                 | 6/21/12         | 722     | 0     | 0   |
| 154   | CD/MP3 Player                          | 5/21/13         | 374     | 0     | 0   |
| 155   | Latitude E5430                         | 6/04/13         | 1,529   | 0     | 0   |
| 156   | Land (Acquired 4/10/90)                | 12/01/90        | 80,000  | 0     | 0   |
| 157   | Building (Acquired 4/10/90)            | 12/01/90        | 143,758 | 3,594 | 0   |
| 158   | Seal coating & Crack Filling           | 1/01/06         | 3,348   | 0     | 0   |
| 159   | New Roof                               | 6/18/07         | 29,886  | 767   | 0   |
| 160   | Drainage landscaping                   | 10/18/07        | 1,402   | 8     | 0   |
| 161   | Outside Light Fixtures                 | 3/20/08         | 1,246   | 0     | 0   |
| 162   | Privacy Fence                          | 4/09/08         | 2,396   | 0     | 0   |
| 163   | Sidewalk                               | 4/10/08         | 1,230   | 48    | 0   |
| 164   | Carpeting                              | 4/28/08         | 20,410  | 0     | 0   |
| 165   | Wiring for cubicles & copiers          | 4/29/08         | 2,900   | 73    | 0   |
| 166   | Back Fence                             | 6/03/08         | 1,580   | 0     | 0   |
| 167   | 2 Carrier roof top AC units            | 10/28/10        | 14,741  | 378   | 0   |
| 168   | Gutter Downspouts                      | 5/23/12         | 1,525   | 101   | 0   |
| 169   | Electric Water Heater                  | 6/29/12         | 975     | 65    | 0   |
| 170   | 3 Sided Monument Sign & Wiring         | 8/25/12         | 15,920  | 0     | 0   |
| 171   | Economizer, Condenser, Humifiers       | 12/31/12        | 12,944  | 863   | 0   |
| 172   | Architectural Fees Aqd 6/1/90          | 12/01/90        | 2,341   | 59    | 0   |
| 173   | Contractors Fees (Aqd 8/39/90)         | 12/01/90        | 64,947  | 1,624 | 0   |
| 174   | Trees & Shrubs (Aqd 6/30/90)           | 12/01/90        | 3,756   | 0     | 0   |
| 175   | Sprinkler System (Aqd 5/22/90)         | 12/01/90        | 3,695   | 92    | 0   |
| 176   | Contractor Fees                        | 12/18/90        | 114,108 | 2,853 | 0   |
| 177   | Portable walls, desks etc              | 12/28/90        | 36,249  | 907   | 0   |
| 178   | Architect fees                         | 2/26/91         | 22,500  | 563   | 0   |
| 179   | Chain Link Fence                       | 4/19/91         | 369     | 9     | 0   |
| 180   | Rental House                           | 4/10/90         | 50,000  | 0     | 0   |
| 181   | Carpet                                 | 3/26/93         | 977     | 0     | 0   |
| 182   | Siding                                 | 10/29/04        | 5,460   | 199   | 0   |
| 183   | Bathroom remodel                       | 11/30/04        | 2,546   | 93    | 0   |
| 184   | GE 30" Electric Range                  | 12/02/05        | 565     | 0     | 0   |
| 185   | Carpet (Living/Dining Rooms)           | 12/02/05        | 1,311   | 0     | 0   |
| 186   | Plumbing work                          | 3/10/06         | 655     | 0     | 0   |
| 187   | Storm Door                             | 9/30/06         | 315     | 0     | 0   |
| 188   | Door                                   | 11/20/06        | 333     | 0     | 0   |
| 189   | Shingle Roof                           | 3/26/08         | 7,010   | 255   | 0   |
| 190   | Front Entrance Steps                   | 3/31/08         | 375     | 13    | 0   |
| 191   | Brick Repair                           | 3/31/08         | 400     | 15    | 0   |
| 192   | 2nd Brick Repair                       | 10/12/09        | 2,250   | 82    | 0   |
| 193   | Dryer                                  | 1/13/11         | 629     | 0     | 0   |
| 194   | Washing Machine                        | 8/26/11         | 1,217   | 0     | 0   |
| 195   | Basement & Foundation Repair           | 6/13/12         | 10,196  | 680   | 0   |
| 196   | AC Unit                                | 12/14/12        | 19,801  | 1,320 | 0   |
| 197   | Sharp TV/VCR-Trade Shows               | 9/05/99         | 223     | 0     | 0   |
| 198   | Prize Wheel                            | 3/31/12         | 517     | 0     | 0   |
| 199   | 7 Dell art Nationals Laptops           | 7/13/06         | 3,000   | 0     | 0   |
| 200   | Dell Vostro 1014 Laptop                | 6/07/10         | 715     | 0     | 0   |
| 201   | Dell Vostro 1014 Laptop                | 6/07/10         | 715     | 0     | 0   |
| 202   | Skate Court Suspended Mod Floor        | 11/29/12        | 18,815  | 0     | 0   |
| 203   | 2 Nintendo DS                          | 6/07/13         | 1,027   | 0     | 0   |
| 204   | Finish Line Camera                     | 12/17/99        | 10,689  | 0     | 0   |
| 205   | Speed Camera                           | 6/18/04         | 4,625   | 0     | 0   |
| 206   | Video Board for %L200 Camera           | 8/19/08         | 725     | 0     | 0   |
| 208   | Panasonic :H80 60 GB HDD Video Camera  | 10/01/09        | 552     | 0     | 0   |

| Asset | Description                                  | Date In Service | Cost             | Tax           | AMT      |
|-------|--|-----------------|------------------|---------------|----------|
| 209   | 2 Photocell RX Receivers                     | 1/21/10         | 864              | 0             | 0        |
| 210   | 2 Lynx PS-77 Starting Guns                   | 3/29/10         | 1,289            | 0             | 0        |
| 211   | 4 LCD TVs Lap Count Display                  | 10/27/10        | 1,006            | 0             | 0        |
| 212   | Electronic Starter                           | 2/11/11         | 397              | 0             | 0        |
| 213   | Carrying Case for Raceclock                  | 10/13/11        | 744              | 0             | 0        |
| 214   | SkateCourt Suspended Mod Floor               | 11/29/12        | 18,815           | 0             | 0        |
| 215   | SkateCourt Suspended mod Floor               | 11/29/12        | 18,815           | 0             | 0        |
| 216   | SkateCourt Suspended Mod Floor               | 11/29/12        | 18,815           | 0             | 0        |
| 218   | Media Center                                 | 12/09/04        | 2,681            | 0             | 0        |
| 226   | Cisco SG300-28P Ethernet Switch              | 2/10/14         | 1,022            | 0             | 0        |
| 227   | Electronic Pistol                            | 7/15/14         | 380              | 0             | 0        |
| 228   | 5L400 EtherLynx Fusion Camera                | 8/30/16         | 8,720            | 0             | 0        |
| 229   | Powerbuilder Skater app                      | 3/02/18         | 695              | 0             | 0        |
| 230   | Dell Optiplex 7050                           | 3/12/18         | 1,341            | 134           | 0        |
| 231   | (7) Dell Latitude 3580 Computers             | 3/12/18         | 9,494            | 949           | 0        |
| 232   | Black-Magic Atem Television Studio HD Switch | 7/02/21         | 1,064            | 213           | 0        |
| 233   | Canon Vixia HF G50 4K Camcorder              | 7/02/21         | 1,118            | 159           | 0        |
| 234   | Canon XF400 Camcorder 4K                     | 7/02/21         | 2,673            | 382           | 0        |
| 235   | Sennheiser EW112P G4 LAV RM System           | 7/02/21         | 641              | 128           | 0        |
| 236   | Photo Equipment - Lynx Systems               | 8/10/22         | 18,345           | 3,669         | 0        |
|       | <b>Total Other Depreciation</b>              |                 | <u>1,052,063</u> | <u>20,295</u> | <u>0</u> |
|       | <b>Total ACRS and Other Depreciation</b>     |                 | <u>1,106,855</u> | <u>20,295</u> | <u>0</u> |
|       | <b>Grand Totals</b>                          |                 | <u>1,106,855</u> | <u>20,295</u> | <u>0</u> |

|  |   |   |
|--|---|---|
| Form <b>990</b>                                    | <b>Event Income and Deduction Worksheet</b> | <b>2021</b>   |
| Name<br><b>UNITED STATES AMATEUR CONFEDERATION</b> |   | Taxpayer Identification Number<br><b>47-0550989</b> |
| Description <b>INVENTORY ITEMS</b>                 |   |   |

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

|   |     |  |        |
|---|-----|--|--------|
| 1. Gross receipts or sales                        | 1.  |  | 15,159 |
| 2. Advertising income                             | 2.  |  |        |
| 3. Circulation income                             | 3.  |  |        |
| 4. Other income                                   | 4.  |  |        |
| 5. Returns and allowances                         | 5.  |  |        |
| 6. Contributions received                         | 6.  |  |        |
| 7. <b>Total revenue.</b> Add lines 1 through 6    | 7.  |  | 15,159 |
| 8. Cost of Goods Sold                             | 8.  |  | 15,641 |
| 9. Employment Expense                             | 9.  |  |        |
| 10. Fees for services                             | 10. |  |        |
| 11. Indirect Expense                              | 11. |  |        |
| 12. Depreciation Expense                          | 12. |  |        |
| 13. Exempt Activity Expense                       | 13. |  |        |
| 14. Fundraising Expense                           | 14. |  |        |
| 15. <b>Total expenses.</b> Add lines 8 through 14 | 15. |  | 15,641 |
| 16. <b>Net Income/Loss.</b> Line 7 minus Line 15  | 16. |  | -482   |

**Expense Details - Indirect Expense:**

|                                  |       |
|----------------------------------|-------|
| Advertising and promotion        | _____ |
| Office                           | _____ |
| Printing/publication/postage     | _____ |
| Info technology/Maintenance      | _____ |
| Royalties & License Fees         | _____ |
| Occupancy/Real Estate Taxes      | _____ |
| Travel & Repairs                 | _____ |
| Travel/entertainment (officials) | _____ |
| Conferences/meetings             | _____ |
| Interest                         | _____ |
| Insurance                        | _____ |
| <b>Total Indirect Expense</b>    | _____ |

**Expense Details - Depreciation Expense:**

|                                   |       |
|-----------------------------------|-------|
| On investment property            | _____ |
| On non-investment property        | _____ |
| Amortization                      | _____ |
| Depletion                         | _____ |
| <b>Total Depreciation Expense</b> | _____ |

**Expense Details - Exempt Activity Expense:**

|                                      |       |
|--------------------------------------|-------|
| Repairs and Maintenance              | _____ |
| Bad debts                            | _____ |
| Taxes/licenses                       | _____ |
| Charitable contributions             | _____ |
| Dividend recd deductions             | _____ |
| Readership costs                     | _____ |
| Other expenses                       | _____ |
| <b>Total Exempt Activity Expense</b> | _____ |

**Expense Details - Fundraising Expense:**

|                                  |       |
|----------------------------------|-------|
| Cash prizes                      | _____ |
| Non-cash prizes                  | _____ |
| Rent and facility costs          | _____ |
| Food & beverages (Part II only)  | _____ |
| Entertainment (Part II only)     | _____ |
| Other direct expenses            | _____ |
| <b>Total Fundraising Expense</b> | _____ |

**Allocation of Expense to Program Service Accomplishments:**

|           |       |
|-----------|-------|
| First     | _____ |
| Second    | _____ |
| Third     | _____ |
| All other | _____ |

**Expense Details - Cost of Goods Sold:**

|                                 |        |
|---------------------------------|--------|
| Beginning inventory             | 19,615 |
| Purchases                       | 15,641 |
| Labor                           | _____  |
| Section 263A costs              | _____  |
| Other costs                     | _____  |
| Ending inventory                | 19,615 |
| <b>Total Cost of Goods Sold</b> | 15,641 |

**Expense Details - Employment Expense:**

|                                 |       |
|---------------------------------|-------|
| Compensation of officers        | _____ |
| Other salaries and wages        | _____ |
| Pension plan contributions      | _____ |
| Other employee benefits         | _____ |
| Payroll taxes                   | _____ |
| <b>Total Employment Expense</b> | _____ |

**Expense Details - Fees for Services:**

|                                |       |
|--------------------------------|-------|
| Management                     | _____ |
| Legal                          | _____ |
| Accounting                     | _____ |
| Lobbying                       | _____ |
| Professional fundraising       | _____ |
| Investment management          | _____ |
| Other                          | _____ |
| <b>Total Fees for Services</b> | _____ |

**Information is indicated for use on Form 990-T, Schedule A:**

Schedule A, UBIT Activity Code \_\_\_\_\_ Seq # \_\_\_\_\_

- Part V, Debt Financing
- Part VI, Controlled Org Income
- Part VII, Investments for C(7)(9)(17)
- Part VIII, Exploited Activities
- Part IX, Advertising Income

Form **990/990PF****Rent Income and Deduction Worksheet****2021**Description **RENTAL HOUSE**Name  
**UNITED STATES AMATEUR CONFEDERATION**Taxpayer Identification Number  
**47-0550989**

Use this summary worksheet to verify data entered for a specific activity for your rental information

|   |    |               |
|---|----|---------------|
| 1. Gross rents .....                            | 1. | <u>18,395</u> |
| Expenses (see details on worksheets below):     |    |               |
| 2. Fees for services .....                      | 2. | <u>1,402</u>  |
| 3. Depreciation Expense .....                   | 3. |               |
| 4. Direct Expense .....                         | 4. | <u>5,135</u>  |
| 5. Total expenses. Add lines 8 through 12 ..... | 5. | <u>6,537</u>  |
| 6. Net Income/Loss. Line 7 minus Line 13 .....  | 6. | <u>11,858</u> |

**Expense Details - Fees for Services:**

|                                      |              |
|--------------------------------------|--------------|
| Accounting .....                     |              |
| Legal .....                          |              |
| Commissions .....                    |              |
| Management .....                     | <u>1,402</u> |
| Other Professional Fees .....        |              |
| <b>Total Fees for Services</b> ..... | <u>1,402</u> |

**Expense Details - Depreciation Expense:**

|   |  |
|---|--|
| On non-investment property .....        |  |
| On investment property .....            |  |
| Amortization .....                      |  |
| Depletion .....                         |  |
| <b>Total Depreciation Expense</b> ..... |  |

**Expense Details - Direct Expense:**

|                                   |              |
|-----------------------------------|--------------|
| Interest .....                    |              |
| Taxes/licenses .....              | <u>4,439</u> |
| Occupancy Expenses .....          |              |
| Repairs & Maintenance .....       | <u>696</u>   |
| Travel/conferences/meetings ..... |              |
| Printing & Publication .....      |              |
| Advertising .....                 |              |
| Insurance .....                   |              |
| Utilities .....                   |              |
| Supplies .....                    |              |
| Other expenses .....              |              |
| <b>Total Direct Expense</b> ..... | <u>5,135</u> |

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code \_\_\_\_\_ Seq # \_\_\_\_\_

- Part IV, Rent Income  
 Part V, Debt Financing  
 Part VI, Controlled Org Income  
 Part VII, Investments for C(7)(9)(17)

Expense Allocation to Program Service Accomplishments for 990/990E2

First .....

Second .....

Third .....

All other .....

Form **990****Two Year Comparison Report****2020 & 2021**For calendar year 2021, or tax year beginning **09/01/21**, ending **08/31/22**

Name

Taxpayer Identification Number

**UNITED STATES AMATEUR CONFEDERATION  
OF ROLLER SKATING****47-0550989**

|                   |  | 2020          | 2021      | Differences |
|-------------------|--|---------------|-----------|-------------|
| Revenue           | 1. Contributions, gifts, grants                                | 1. 378,467    | 316,747   | -61,720     |
|                   | 2. Membership dues and assessments                             | 2. 301,799    | 384,190   | 82,391      |
|                   | 3. Government contributions and grants                         | 3.            |           |             |
|                   | 4. Program service revenue                                     | 4. 386,757    | 436,852   | 50,095      |
|                   | 5. Investment income   | 5. 5,493      | 11,275    | 5,782       |
|                   | 6. Proceeds from tax exempt bonds                              | 6.            |           |             |
|                   | 7. Net gain or (loss) from sale of assets other than inventory | 7.            |           |             |
|                   | 8. Net income or (loss) from fundraising events                | 8.            |           |             |
|                   | 9. Net income or (loss) from gaming                            | 9.            |           |             |
|                   | 10. Net gain or (loss) on sales of inventory                   | 10. -23,933   | -482      | 23,451      |
|                   | 11. Other revenue  | 11. 34,580    | 64,353    | 29,773      |
|                   | 12. Total revenue. Add lines 1 through 11                      | 12. 1,083,163 | 1,212,935 | 129,772     |
| Expenses          | 13. Grants and similar amounts paid                            | 13.           |           |             |
|                   | 14. Benefits paid to or for members                            | 14.           |           |             |
|                   | 15. Compensation of officers, directors, trustees, etc.        | 15. 34,500    | 72,639    | 38,139      |
|                   | 16. Salaries, other compensation, and employee benefits        | 16. 183,417   | 116,872   | -66,545     |
|                   | 17. Professional fundraising fees                              | 17.           |           |             |
|                   | 18. Other professional fees                                    | 18. 51,572    | 35,119    | -16,453     |
|                   | 19. Occupancy, rent, utilities, and maintenance                | 19. 22,481    | 36,396    | 13,915      |
|                   | 20. Depreciation and Depletion                                 | 20. 20,991    | 19,149    | -1,842      |
|                   | 21. Other expenses   | 21. 549,878   | 759,393   | 209,515     |
|                   | 22. Total expenses. Add lines 13 through 21                    | 22. 862,839   | 1,039,568 | 176,729     |
|                   | 23. Excess or (Deficit). Subtract line 22 from line 12         | 23. 220,324   | 173,367   | -46,957     |
| Other Information | 24. Total exempt revenue                                       | 24. 1,083,163 | 1,212,935 | 129,772     |
|                   | 25. Total unrelated revenue                                    | 25.           |           |             |
|                   | 26. Total excludable revenue                                   | 26. 402,897   | 511,998   | 109,101     |
|                   | 27. Total assets   | 27. 683,627   | 945,241   | 261,614     |
|                   | 28. Total liabilities  | 28. 536,252   | 648,908   | 112,656     |
|                   | 29. Retained earnings  | 29. 147,375   | 296,333   | 148,958     |
|                   | 30. Number of voting members of governing body                 | 30. 17        | 16        |             |
|                   | 31. Number of independent voting members of governing body     | 31. 17        | 16        |             |
|                   | 32. Number of employees  | 32. 9         | 6         |             |
|                   | 33. Number of volunteers                                       | 33. 75        | 75        |             |

Form 990

## Tax Return History

2021

Name UNITED STATES AMATEUR CONFEDERATION OF ROLLER SKATING Employer Identification Number 47-0550989

|                                   | 2017      | 2018      | 2019     | 2020      | 2021      | 2022 |
|-----------------------------------|-----------|-----------|----------|-----------|-----------|------|
| Contributions, gifts, grants      |           | 30,000    | 121,031  | 378,467   | 316,747   |      |
| Membership dues                   | 621,034   | 579,553   | 391,612  | 301,799   | 384,190   |      |
| Program service revenue           | 632,952   | 483,823   | 43,594   | 386,757   | 436,852   |      |
| Capital gain or loss              | -37,714   |           |          |           |           |      |
| Investment income                 | 5,799     | 8,820     | 4,684    | 5,493     | 11,275    |      |
| Fundraising revenue (income/loss) |           |           |          |           |           |      |
| Gaming revenue (income/loss)      |           |           |          |           |           |      |
| Other revenue                     | 18,193    | 33,941    | 67,697   | 10,647    | 63,871    |      |
| Total revenue                     | 1,240,264 | 1,136,137 | 628,618  | 1,083,163 | 1,212,935 |      |
| Grants and similar amounts paid   |           |           |          |           |           |      |
| Benefits paid to or for members   |           |           |          |           |           |      |
| Compensation of officers, etc.    | 123,319   | 60,480    | 60,480   | 34,500    | 72,639    |      |
| Other compensation                | 233,956   | 302,947   | 305,317  | 183,417   | 116,872   |      |
| Professional fees                 | 54,859    | 60,714    | 58,127   | 51,572    | 35,119    |      |
| Occupancy costs                   | 34,757    | 34,897    | 52,189   | 22,481    | 36,396    |      |
| Depreciation and depletion        | 35,084    | 34,412    | 22,751   | 20,991    | 19,149    |      |
| Other expenses                    | 982,552   | 832,889   | 379,992  | 549,878   | 759,393   |      |
| Total expenses                    | 1,464,527 | 1,326,339 | 878,856  | 862,839   | 1,039,568 |      |
| Excess or (Deficit)               | -224,263  | -190,202  | -250,238 | 220,324   | 173,367   |      |
| Total exempt revenue              | 1,240,264 | 1,136,137 | 628,618  | 1,083,163 | 1,212,935 |      |
| Total unrelated revenue           |           |           |          |           |           |      |
| Total excludable revenue          | 619,230   | 526,584   | 115,975  | 402,897   | 511,998   |      |
| Total Assets                      | 908,912   | 664,421   | 467,399  | 683,627   | 945,241   |      |
| Total Liabilities                 | 555,813   | 505,634   | 555,621  | 536,252   | 648,908   |      |
| Net Fund Balances                 | 353,099   | 158,787   | -88,222  | 147,375   | 296,333   |      |



**Federal Statements****Taxable Interest on Investments**

| <u>Description</u>  | <u>Amount</u>           | <u>Unrelated Business</u> | <u>Exclusion Code</u> | <u>Postal Code</u> | <u>Acquired after 6/30/75</u> | <u>US Obs (\$ or %)</u> |
|---------------------|-------------------------|---------------------------|-----------------------|--------------------|-------------------------------|-------------------------|
| INVESTMENTS REVENUE | \$ <u>11,275</u>        |                           |                       |                    |                               |                         |
| TOTAL               | \$ <u><u>11,275</u></u> |                           |                       |                    |                               |                         |

0861FY United States Amateur Confederation  
 47-0550989  
 FYE: 8/31/2022

## Federal Statements

### Form 990, Part IX, Line 24e - All Other Expenses

| Description              | Total Expenses   | Program Service  | Management & General | Fund Raising |
|--------------------------|------------------|------------------|----------------------|--------------|
| MISCELLANEOUS            | \$ 23,444        | 23,444           |                      |              |
| TEMPORARY LABOR          | 18,736           | 18,208           | 528                  |              |
| MEMBERSHIP DUES/LICENSES | 2,022            | 2,022            |                      |              |
| <b>TOTAL</b>             | <b>\$ 44,202</b> | <b>\$ 43,674</b> | <b>\$ 528</b>        | <b>\$ 0</b>  |

### Schedule A, Part III, Line 1(e)

| Description                                 | Amount            |
|---|-------------------|
| AMATEUR CARDS                               | \$ 274,595        |
| COACHES CARD                                | 49,680            |
| CLUB CHARTER                                | 26,110            |
| SANCTION FEES                               | 6,095             |
| NON COMPETITIVE                             | 10,350            |
| SINGLE EVENT CARD                           | 8,740             |
| TRANSFER FEE                                | 700               |
| ASSESSMENT FEES                             | 7,920             |
| DONATION                                    | 180               |
| LINCOLN CONVENTION AND CASH CONTRIBUTION    | 185,000           |
| UNITED STATES OLYMPIC AND CASH CONTRIBUTION | 91,667            |
| AMATEUR ATHLETIC UNION CASH CONTRIBUTION    | 25,000            |
| THE CRICKET LOFT, LTD CASH CONTRIBUTION     | 8,000             |
| SPEEDWAY SPORTS COMPLEX CASH CONTRIBUTION   | 6,900             |
| <b>TOTAL</b>                                | <b>\$ 700,937</b> |

0861FY United States Amateur Confederation  
47-0550989  
FYE: 8/31/2022

## Federal Statements

### Schedule A, Part III, Line 2(e)

| Description               | Amount            |
|---------------------------|-------------------|
| NATIONAL CHAMPIONSHIPS    | \$ 424,512        |
| ATHLETE TRAINING/SEMINARS | 875               |
| WORLD CHAMPIONSHIPS       | 11,465            |
| INVESTMENTS REVENUE       | 11,275            |
| NE PTC RECOVERY           | 542               |
| OTHER REVENUE             | 24,453            |
| PPP LOAN FORGIVENESS      | 27,500            |
| INVENTORY ITEMS           | 15,159            |
| RENTAL HOUSE              | 18,395            |
| TOTAL                     | <u>\$ 534,176</u> |

0861FY United States Amateur Confederation  
47-0550989  
FYE: 8/31/2022

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in the IRS e-file Program.

United States Amateur Confederation  
4730 South Street  
Lincoln, NE 68506-1256

- [X] Your Form 8868, Application for Extension of Time to File an Exempt Organization Return for tax year ending August 31, 2022 is being filed electronically with the IRS by the services of THOMAS, KUNC & BLACK, LLP.
- [X] Your extension was accepted by the IRS on 12/15/22 and the Submission Identification Number assigned to your extension is 47295020223490000622.

Since you are filing your extension electronically, PLEASE DO NOT SEND A PAPER COPY OF YOUR EXTENSION TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE EXTENSION.

### Acknowledgement Process

The IRS will notify your electronic return originator when they accept your extension, usually within 48 hours. If your extension was not accepted, IRS will notify your electronic return originator of the reasons for rejection.

Form

**8868****Application for Automatic Extension of Time To File an Exempt Organization Return**

OMB No. 1545-0047

(Rev. January 2022)

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.

|  |   |   |
|--|---|---|
| Type or print  | Name of exempt organization or other filer, see instructions.<br><b>UNITED STATES AMATEUR CONFEDERATION OF ROLLER SKATING</b> | Taxpayer identification number (TIN)<br><b>47-0550989</b> |
|  | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>4730 SOUTH STREET</b>                            |   |
| File by the due date for filing your return. See instructions. | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>LINCOLN NE 68506-1256</b>      |   |

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 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          |
| Form 990-T (corporation)                 | 07          |                                   |             |

**KAY GALLATIN**  
**4730 SOUTH STREET**

- The books are in the care of ► **LINCOLN** **NE 68506-1256**

Telephone No. ► **402-483-7551** 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 **07/15/23** , 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 **09/01/21** , and ending **08/31/22** .

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 |

**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.

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

Form **8868** (Rev. 1-2022)

# Nebraska Corporation Income Tax Return

**2021**

for the taxable year January 1, 2021 through December 31, 2021 or other taxable year

beginning **09/01/2021** and ending **08/31/2022**

|   |   |  |  |  |
|---|---|--|--|--|
| Please Type or Print                          | Name Doing Business As (dba)<br><b>USA ROLLER SPORTS</b>    |  | PLEASE DO NOT WRITE IN THIS SPACE      |  |
|   | Legal Name<br><b>UNITED STATES AMATEUR CONFEDERATION</b>    |  |  |  |
|   | Street or Other Mailing Address<br><b>4730 SOUTH STREET</b> |  |  |  |
|   | City<br><b>LINCOLN</b>                                      | State<br><b>NE</b>   |  |  |
| Business Classification Code<br><b>813400</b> | Date Business Began in Nebraska<br><b>06/26/1973</b>        | Principal Business Activity in Nebraska<br><b>NONPROFIT ORGANIZATION</b> | Federal ID Number<br><b>47-0550989</b> | Nebraska ID Number<br><b>002231409</b> |

|           |  |   |  |   |
|-----------|--|---|--|---|
| Check if: | <input type="checkbox"/> Initial Return                                | <input type="checkbox"/> Address Change | <input checked="" type="checkbox"/> Exempt Organization    | <input type="checkbox"/> 7004 Attached                        |
|           | <input type="checkbox"/> Final Return (Example, dissolved. See Instr.) | <input type="checkbox"/> Name Change    | <input type="checkbox"/> Cooperative Meeting IRC § 6072(d) | <input type="checkbox"/> 3800N, 775N, 312N, or 1107N Attached |

**Corporation Filing Status** (Answer questions A through D, as applicable.)

A. Does this corporation own at least 50% of another corporation, or is it owned at least 50% by another corporation?  
 (1)  YES (2)  NO  
 If Yes, attach Federal Form 851 or a schedule of affiliated corporations and federal IDs. Answer questions B, C, and D.

B. Is one single Nebraska return being filed for the entire group?  
 (1)  YES (2)  NO

C. Are you filing as a unitary group in any other state?  
 (1)  YES (2)  NO

D. Check the method used to determine Nebraska income (check only one):  
 (1)  Combined report of a controlled group of corporations  
 (2)  Separate report by a member of a controlled group of corporations (attach supporting documentation)  
 (3)  Alternate method (attach Nebraska Department of Revenue approval)

|    |   |    |        |
|----|---|----|--------|
| 1  | Federal gross sales or receipts, less returns and allowances  | 1  | 00     |
| 2  | Federal taxable income (FTI) (see instructions)   | 2  | 0 00   |
| 3  | Adjustments increasing FTI (line 9, from attached Nebraska Schedule A)  | 3  | 00     |
| 4  | Adjustments decreasing FTI (line 19, from attached Nebraska Schedule A)   | 4  | 00     |
| 5  | Adjusted FTI (enter line 2 plus line 3 minus line 4)  | 5  | 0 00   |
| 6  | Nebraska taxable income before Nebraska carryovers (see instructions)   | 6  | 0 00   |
| 7  | Nebraska capital loss carryover (see instructions - attach worksheet)   | 7  | 00     |
| 8  | Nebraska taxable income after Nebraska capital loss carryover (line 6 minus line 7)   | 8  | 00     |
| 9  | Nebraska net operating loss carryover (see instructions - attach worksheet)   | 9  | 00     |
| 10 | Net Nebraska taxable income (line 8 minus line 9)   | 10 | 0 00   |
| 11 | Nebraska tax <input type="checkbox"/> Check this box if you are an insurance company  | 11 | 0 00   |
| 12 | Premium tax credit (see instructions - attach schedule)   | 12 | 00     |
| 13 | Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)  | 13 | 00     |
| 14 | School Readiness Tax Credit for providers (see instructions)  | 14 | 00     |
| 15 | Community Development Assistance Act credit (attach Form CDN)   | 15 | 00     |
| 16 | Form 3800N nonrefundable credit (attach Form 3800N)   | 16 | 00     |
| 17 | Total nonrefundable credits (total of lines 12 through 16)  | 17 | 00     |
| 18 | Nebraska tax after nonrefundable credits. Subtract line 17 from line 11 (if line 17 is more than line 11, enter -0-)              | 18 | 0 00   |
| 19 | Form 3800N refundable credit (attach Form 3800N)  | 19 | 00     |
| 20 | Tax deposited with Form 7004N   | 20 | 00     |
| 21 | 2021 estimated income tax payments (minus any Form 4466N adjustment)  | 21 | 00     |
| 22 | Beginning Farmer credit   | 22 | 00     |
| 23 | Nebraska income tax withheld (see instructions)   | 23 | 00     |
| 24 | Nebraska Property Tax Incentive Act Credit (attach Form PTC)  | 24 | 542 00 |
| 25 | Total refundable credits and payments (total of lines 19 through 24)  | 25 | 542 00 |
| 26 | Tax Due (line 18 minus line 25)   | 26 | 00     |
| 27 | Penalty for underpayment of estimated income tax (see instructions)   | 27 | 00     |
| 28 | Amount Due (when line 25 is less than the total of lines 18 and 27) If paying electronically, check here <input type="checkbox"/> | 28 | 00     |
| 29 | Overpayment (when line 25 is greater than the total of lines 18 and 27)   | 29 | 542 00 |
| 30 | Amount on line 29 to be credited to 2022 estimated income tax   | 30 | 00     |
| 31 | Overpayment to be refunded (line 29 minus line 30). Direct deposit: Complete lines 32a, 32b, and 32c                              | 31 | 542 00 |

32a Routing Number \_\_\_\_\_ 32b Type of Account \_\_\_\_\_ 1 = Checking 2 = Savings  
 32c Account Number \_\_\_\_\_ (see instructions)

32d  Check this box if this refund will go to a bank account outside the United States.

Under penalties of perjury, I declare that as taxpayer or preparer, I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign here** → Signature of Officer \_\_\_\_\_ Date **402-483-7551**  
 Title \_\_\_\_\_ Daytime Phone Number **07/17/2023**  
 Preparer's Signature \_\_\_\_\_ Preparer's PTIN **P00228665**  
**THOMAS, KUNC & BLACK, LLP** **47-0841993** **402-467-2700**  
**300 NORTH 44TH STREET, SUITE 200** **LINCOLN NE 68503** **EIN** **Daytime Phone**

**Nebraska Property Tax Incentive Act Credit Computation**  
 Use this Form with the Forms noted below to claim the property tax credit.

Name on Tax Return: **UNITED STATES AMATEUR CONFEDERATION** Social Security Number or Nebraska ID Number: **002231409**

Type of Nebraska Tax Return this Form is being Filed with:  
 1040N     1041N     1065N     1120N     1120NF     1120-SN

**Part A — Computation of the Credit**

|   |  |     |    |
|---|--|-----|----|
| 1 | School district property tax credit – taxes you paid in 2021 [Enter the result of line 4 multiplied by 25.3% (.253)]   | 542 | 00 |
| 2 | School district property tax credit – taxes paid in 2020 by a pass-through entity or allocated by a pass-through entity [Enter the result of line 5 multiplied by 6% (.06)]  |     | 00 |
| 3 | Nebraska Property Tax Incentive Act credit (line 1 plus line 2) Enter here and on line 36, Form 1040N; line 24, Form 1041N; line 24, Form 1120N; line 10, Form 1120-SN; line 10, Form 1065N; or line 18, Form 1120NF | 542 | 00 |

**Part B – School District Property Taxes Paid in 2021**

4 School district property taxes paid in 2021. Enter the following information for each parcel.

| Property Tax Year                                     | Nebraska County Number<br>(Do not enter numbers from license plates.) | Parcel ID Number<br>(Must include the dashes for Lancaster County.) | Nebraska School District Property Taxes You Paid |
|---|---|---|--|
| 2020  | 55  | 17-32-130-007-000   | 2,144 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
| Total school district property taxes you paid in 2021 |   |   | 2,144 00   |

**Part C – School District Property Taxes Paid in 2020 by a Pass-Through Entity.**  
 (A pass-through entity includes a partnership, S corporation, LLC, and fiduciary). See instructions.

Part C is only for:

- a Pass-through entities that elected not to distribute the school district property taxes paid in 2020; or
- b Pass-through entity owners that received an allocation of school district property taxes paid in 2020 by a pass-through entity with a fiscal year ending in 2021 that was not claimed on Form PTC for the tax year 2020 return.

Check this box if b applies.

5 School district property taxes paid in 2020. Enter the following information for each parcel.

| Property Tax Year                                 | Nebraska County Number<br>(Do not enter numbers from license plates.) | Parcel ID Number<br>(Must include the dashes for Lancaster County.) | Nebraska School District Property Taxes You Paid |
|---|---|---|--|
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
|   |   |   | 00   |
| Total school district property taxes paid in 2020 |   |   | 00   |

1120

Form Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2021 or tax year beginning 09/01/21, ending 08/31/22

OMB No. 1545-0123

2021

Go to www.irs.gov/Form1120 for instructions and the latest information.

- A Check if: 1a Consolidated return (attach Form 851) 1b Life/nonlife consolidated return 2 Personal holding co. (attach Sch. PH) 3 Personal service corp. (see instructions) 4 Schedule M-3 attached

Name: UNITED STATES AMATEUR CONFEDERATION USA ROLLER SPORTS. Address: 4730 SOUTH STREET LINCOLN NE 68506-1256

B Employer identification number: 47-0550989. C Date incorporated: 06/26/1973. D Total assets (see instructions): \$

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Table with 37 rows for Income, Deductions, and Tax/Refundable Credits. Includes sub-rows 1a, 1b, 29a, 29b, 29c.

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, Date, Title

Paid Preparer Use Only: Print/Type preparer's name: LYNDEE J. BLACK. Firm's name: THOMAS, KUNC & BLACK, LLP. Firm's address: 300 NORTH 44TH STREET, SUITE 200 LINCOLN, NE 68503. Date: 07/17/23. Check self-employed. PTIN: P00228665. Firm's EIN: 47-0841993. Phone no.: 402-467-2700.



| <b>Schedule C Dividends, Inclusions, and Special Deductions (see instructions)</b> |  | (a) Dividends and inclusions | (b) %            | (c) Special deductions (a) x (b) |
|--|--|------------------------------|------------------|----------------------------------|
| 1  | Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)  |                              | 50               |                                  |
| 2  | Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)  |                              | 65               |                                  |
| 3  | Dividends on certain debt-financed stock of domestic and foreign corporations  |                              | See instructions |                                  |
| 4  | Dividends on certain preferred stock of less-than-20%-owned public utilities   |                              | 23.3             |                                  |
| 5  | Dividends on certain preferred stock of 20%-or-more-owned public utilities   |                              | 26.7             |                                  |
| 6  | Dividends from less-than-20%-owned foreign corporations and certain FSCs   |                              | 50               |                                  |
| 7  | Dividends from 20%-or-more-owned foreign corporations and certain FSCs   |                              | 65               |                                  |
| 8  | Dividends from wholly owned foreign subsidiaries   |                              | 100              |                                  |
| 9  | <b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations   |                              | See instructions |                                  |
| 10   | Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958   |                              | 100              |                                  |
| 11   | Dividends from affiliated group members  |                              | 100              |                                  |
| 12   | Dividends from certain FSCs  |                              | 100              |                                  |
| 13   | Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)  |                              | 100              |                                  |
| 14   | Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)  |                              |                  |                                  |
| 15   | Reserved for future use  |                              |                  |                                  |
| 16a  | Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) |                              | 100              |                                  |
| b  | Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)   |                              |                  |                                  |
| c  | Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)   |                              |                  |                                  |
| 17   | Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)   |                              |                  |                                  |
| 18   | Gross-up for foreign taxes deemed paid   |                              |                  |                                  |
| 19   | IC-DISC and former DISC dividends not included on line 1, 2, or 3  |                              |                  |                                  |
| 20   | Other dividends  |                              |                  |                                  |
| 21   | Deduction for dividends paid on certain preferred stock of public utilities  |                              |                  |                                  |
| 22   | Section 250 deduction (attach Form 8993)   |                              |                  |                                  |
| 23   | <b>Total dividends and inclusions.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4  |                              |                  |                                  |
| 24   | <b>Total special deductions.</b> Add column (c), lines 9 through 22. Enter here and on page 1, line 29b  |                              |                  |                                  |

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

|    |   |    |   |
|----|---|----|---|
| 1  | Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions <input type="checkbox"/> |    |   |
| 2  | Income tax. See instructions  | 2  | 0 |
| 3  | Base erosion minimum tax (attach Form 8991)   | 3  |   |
| 4  | Add lines 2 and 3   | 4  | 0 |
| 5a | Foreign tax credit (attach Form 1118)   | 5a |   |
| b  | Credit from Form 8834 (see instructions)  | 5b |   |
| c  | General business credit (attach Form 3800)  | 5c |   |
| d  | Credit for prior year minimum tax (attach Form 8827)  | 5d |   |
| e  | Bond credits from Form 8912   | 5e |   |
| 6  | <b>Total credits.</b> Add lines 5a through 5e   | 6  |   |
| 7  | Subtract line 6 from line 4   | 7  |   |
| 8  | Personal holding company tax (attach Schedule PH (Form 1120))   | 8  |   |
| 9a | Recapture of investment credit (attach Form 4255)   | 9a |   |
| b  | Recapture of low-income housing credit (attach Form 8611)   | 9b |   |
| c  | Interest due under the look-back method—completed long-term contracts (attach Form 8697)  | 9c |   |
| d  | Interest due under the look-back method—income forecast method (attach Form 8866)   | 9d |   |
| e  | Alternative tax on qualifying shipping activities (attach Form 8902)  | 9e |   |
| f  | Interest/tax due under section 453A(c) and/or section 453(l)  | 9f |   |
| g  | Other (see instructions—attach statement)   | 9g |   |
| 10 | <b>Total.</b> Add lines 9a through 9g   | 10 |   |
| 11 | <b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31   | 11 | 0 |

**Part II—Reserved For Future Use**

|    |                         |    |  |
|----|-------------------------|----|--|
| 12 | Reserved for future use | 12 |  |
|----|-------------------------|----|--|

**Part III—Payments and Refundable Credits**

|    |   |     |     |
|----|---|-----|-----|
| 13 | 2020 overpayment credited to 2021   | 13  |     |
| 14 | 2021 estimated tax payments   | 14  |     |
| 15 | 2021 refund applied for on Form 4466  | 15  | ( ) |
| 16 | Combine lines 13, 14, and 15  | 16  |     |
| 17 | Tax deposited with Form 7004  | 17  |     |
| 18 | Withholding (see instructions)  | 18  |     |
| 19 | <b>Total payments.</b> Add lines 16, 17, and 18   | 19  |     |
| 20 | Refundable credits from:  |     |     |
| a  | Form 2439   | 20a |     |
| b  | Form 4136   | 20b |     |
| c  | Reserved for future use   | 20c |     |
| d  | Other (attach statement—see instructions)   | 20d |     |
| 21 | <b>Total credits.</b> Add lines 20a through 20d   | 21  |     |
| 22 | Reserved for future use   | 22  |     |
| 23 | <b>Total payments and credits.</b> Add lines 19 and 21. Enter here and on page 1, line 33 | 23  |     |

Schedule K Other Information (see instructions)

- 1 Check accounting method: a  Cash b  Accrual c  Other (specify) ▶
- 2 See the instructions and enter the:
  - a Business activity code no. ▶ 813000
  - b Business activity ▶ NONPROFIT ORGANIZATION
  - c Product or service ▶ NONPROFIT ORGANIZATION
- 3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? 
  - If "Yes," enter name and EIN of the parent corporation ▶
- 4 At the end of the tax year:
  - a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)
  - b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)
- 5 At the end of the tax year, did the corporation:
  - a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. 
    - If "Yes," complete (i) through (iv) below.

| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage Owned in Voting Stock |
|-------------------------|--|--------------------------------|---------------------------------------|
|                         |  |                                |                                       |
|                         |  |                                |                                       |
|                         |  |                                |                                       |

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. 
  - If "Yes," complete (i) through (iv) below.

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Country of Organization | (iv) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|--|-------------------------------|---|
|                    |  |                               |   |
|                    |  |                               |   |
|                    |  |                               |   |

- 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 
  - If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
  - If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.
- 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? 
  - For rules of attribution, see section 318. If "Yes," enter:
    - (a) Percentage owned ▶ and (b) Owner's country ▶
    - (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶
- 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount 
  - If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.
- 9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 0
- 10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶
- 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) 
  - If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.
- 12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$

**Schedule K Other Information** (continued from page 4)

|  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| <b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?<br>If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$   | <input checked="" type="checkbox"/> |                                     |
| <b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions<br>If "Yes," complete and attach Schedule UTP.  |                                     | <input checked="" type="checkbox"/> |
| <b>15a</b> Did the corporation make any payments in 2021 that would require it to file Form(s) 1099?<br><b>b</b> If "Yes," did or will the corporation file required Form(s) 1099?   | <input checked="" type="checkbox"/> |                                     |
| <b>16</b> During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?  |                                     | <input checked="" type="checkbox"/> |
| <b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?   |                                     | <input checked="" type="checkbox"/> |
| <b>18</b> Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?   |                                     | <input checked="" type="checkbox"/> |
| <b>19</b> During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?   |                                     | <input checked="" type="checkbox"/> |
| <b>20</b> Is the corporation operating on a cooperative basis?   |                                     | <input checked="" type="checkbox"/> |
| <b>21</b> During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions<br>If "Yes," enter the total amount of the disallowed deductions ► \$   |                                     | <input checked="" type="checkbox"/> |
| <b>22</b> Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))<br>If "Yes," complete and attach Form 8991.   |                                     | <input checked="" type="checkbox"/> |
| <b>23</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions  |                                     | <input checked="" type="checkbox"/> |
| <b>24</b> Does the corporation satisfy one or more of the following? See instructions<br><b>a</b> The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.<br><b>b</b> The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.<br><b>c</b> The corporation is a tax shelter and the corporation has business interest expense.<br>If "Yes," complete and attach Form 8990. |                                     | <input checked="" type="checkbox"/> |
| <b>25</b> Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?<br>If "Yes," enter amount from Form 8996, line 15 ► \$  |                                     | <input checked="" type="checkbox"/> |
| <b>26</b> Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions   |                                     | <input checked="" type="checkbox"/> |

Percentage: By Vote

By Value

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

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

|   |  |  |  |
|---|--|--|--|
| 1 Net income (loss) per books   |  | 7 Income recorded on books this year not included on this return (itemize):      |  |
| 2 Federal income tax per books  |  | Tax-exempt interest \$   |  |
| 3 Excess of capital losses over capital gains                                 |  |  |  |
| 4 Income subject to tax not recorded on books this year (itemize):            |  | 8 Deductions on this return not charged against book income this year (itemize): |  |
| 5 Expenses recorded on books this year not deducted on this return (itemize): |  | a Depreciation \$  |  |
| a Depreciation \$   |  | b Charitable contributions \$  |  |
| b Charitable contributions \$   |  |  |  |
| c Travel and entertainment \$   |  | 9 Add lines 7 and 8  |  |
|   |  | 10 Income (page 1, line 28)—line 6 less line 9                                   |  |
| 6 Add lines 1 through 5   |  |  |  |

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)**

|                                |  |   |  |
|--------------------------------|--|---|--|
| 1 Balance at beginning of year |  | 5 Distributions: a Cash                       |  |
| 2 Net income (loss) per books  |  | b Stock                                       |  |
| 3 Other increases (itemize):   |  | c Property                                    |  |
|                                |  | 6 Other decreases (itemize):                  |  |
| 4 Add lines 1, 2, and 3        |  | 7 Add lines 5 and 6                           |  |
|                                |  | 8 Balance at end of year (line 4 less line 7) |  |