** Public Disclosure Copy**

EXTENDED TO NOVEMBER 15, 2024

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

В

Forr	₁ 9	90	Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue C			ons)	2023			
		of the Treasury enue Service	Do not enter social security numbers on this form as it Go to www.irs.gov/Form990 for instructions and the	-	•		Open to Public Inspection			
A F	or th	e 2023 calenda	ar year, or tax year beginning and er	nding						
	heck if oplicab	C Name of	organization		D Employer identification number					
	Addre	ge USA .	DIVING, INC.							
	Name chang	ge Doing bu	usiness as		31-0986	868				
	Initial return	Number	and street (or P.O. box if mail is not delivered to street address)	oom/suite	E Telephone numb	oer				
	Final return		FALL CREEK ROAD 41	12	317-237	-52	52			
	termir ated Amen	City or to	own, state or province, country, and ZIP or foreign postal code ANAPOLIS, IN 46256	G Gross receipts \$		3,680,640.				
	_return ∏Applio		nd address of principal officer: LEE MICHAUD		H(a) Is this a group					
	⊥tion pendi		AS C ABOVE		for subordinat					
		empt status:			H(b) Are all subordinate					
			X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or ://WWW.USADIVING.ORG	527			. See instructions umber 5057			
	Vebsi	f organization:		1 //2277	H(c) Group exempt		tate of legal domicile: IN			
	rt I	Summary	A corporation ITust Association Other	L Year o	Tiormation: 1900	W 51	tate of legal domicile; 11			
			e the organization's mission or most significant activities: TO SUI	ррорт	II C OI VMI	DTC	7 NID			
é	1	Briefly describ	e the organization's mission or most significant activities: 10 501	COMD	O.S. OLIM	CEL	T ENCE			
and	•									
Governance	2	Check this box			1.	- 1	15			
30	3					3	15			
	4		ependent voting members of the governing body (Part VI, line 1b)		4	10				
ies	5		of individuals employed in calendar year 2023 (Part V, line 2a)		5	15				
Activities &	6		of volunteers (estimate if necessary)		6	0.				
Ac					a	0.				
_	D	Net unrelated	business taxable income from Form 990-T, Part I, line 11	·····	Prior Year	b	Current Year			
		0	and sweets (Dark VIII line 11s)		2,367,208	+	2,902,491.			
ne	8		and grants (Part VIII, line 1h)		768,270		567,883.			
Revenue	9		ce revenue (Part VIII, line 2g)		24,955		31,625.			
Re	10		come (Part VIII, column (A), lines 3, 4, and 7d)		17,853		17,609.			
	11		(Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		3,178,286		3,519,608.			
_	12		- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		0	_	43,000.			
	13		nilar amounts paid (Part IX, column (A), lines 1-3) to or for members (Part IX, column (A), line 4)		117,428	-	0.			
	14 15	•	co or for members (Part IX, column (A), line 4) compensation, employee benefits (Part IX, column (A), lines 5-10)		751,658		957,677.			
nses			undraising fees (Part IX, column (A), line 11e)		0		0.			
en			ng expenses (Part IX, column (D), line 25) 274, 538	8		•	.			
Expe	17		es (Part IX, column (A), lines 11a-11d, 11f-24e)	-	2,201,544		2,712,283.			
	18	-	s. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,070,630		3,712,960.			
	19		expenses. Subtract line 18 from line 12		107,656		-193,352.			
	19	rieveriue iess (CAPCINGCO. OUDITACT IIITE TO HOTH IIITE TZ	inning of Current Yea		End of Year				
et Assets or nd Balances	20	Total assets (F	Part X line 16)		1,514,096		1,840,923.			
Asse Bala	20		Part X, line 16) (Part X, line 26)		563,189		727,486.			
t, br	21	rotal liabilities	(Fait A, III ie 20)		303,103	•	121, 400			

11 Oth 12 Tota 13 Gra 14 Ben 15 Sala **16a** Pro **b** Tota **17** Oth **18** Tota **19** Rev Net Assets (Fund Balanc 20 Tota **21** Tota Part II Signature Block 950,907.

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

Sign	Signature of officer	Signature of officer							
Here	LEE MICHAUD, PRESIDENT								
	Type or print name and title								
	Print/Type preparer's name	Preparer's signature	Date	Check PTIN					
Paid	BRIDGETTE MUGGE	BRIDGETTE MUGGE	11/05/2	24 self-employed P00671418					
Preparer	Firm's name SIKICH LLC		Fi	rm's EIN 36-3168081					
Use Only	Firm's address 3051 HOLLIS DRIVE	, 3RD FLOOR							
	SPRINGFIELD, IL 62704 Phone no. 217								
May the IF	RS discuss this return with the preparer shown abo	ve? See instructions		X Yes No					

Pai	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:	CON TNED
	TO SUPPORT U.S. OLYMPIC AND PARALYMPIC ATHLETES IN ACHIEVING SU	
	COMPETITIVE EXCELLENCE WHILE DEMONSTRATING THE VALUES OF THE OL	IMPIC
	MOVEMENT, THEREBY INSPIRING ALL AMERICANS.	
	Diddle and the second of the s	
2	Did the organization undertake any significant program services during the year which were not listed on the	Yes X No
	prior Form 990 or 990-EZ?	Yes _A_No
•	If "Yes," describe these new services on Schedule O.	Yes X No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes _A_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	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expression of the section of	cpenses, and
	revenue, if any, for each program service reported. (Code:) (Expenses \$ 996, 499 • including grants of \$) (Revenue \$	536,474.)
4a	(Code:) (Expenses \$96,499. including grants of \$) (Revenue \$) MEMBER SERVICES INCLUDE THE PUBLICATION OF "INSIDE USA DIVING"	AND
	PROVISION OF MEMBER BENEFITS SUCH AS SPORT ACCIDENT INSURANCE,	SAFETY
	EDUCATION.	DAPETI
	EDUCATION:	
4b	(Code:) (Expenses \$ 1,470,311. including grants of \$) (Revenue \$	49,018.)
	COMPETITION PROGRAM EXPENSES INCLUDE COSTS INCURRED TO TRAIN AT	
	CONDUCT DOMESTIC COMPETITIONS AND SEND TEAMS TO INTERNATIONAL	•
	COMPETITIONS. EXPENSES INCLUDE TRAVEL, CONTRACT LABOR, LODGING	AND
	MEALS, AND ATHLETE TRAINING COSTS SUCH AS SPORTS SCIENCE.	
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$))
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 2,466,810.	
		Form 990 (2023)

13171108 765826 0988851.0

Form 990 (2023) USA DIVING, INC. 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	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
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	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
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	5		Х
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	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	<u> </u>		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	- '-		1
8	, ,			x
_	Schedule D, Part III	8		<u> </u>
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?			3,7
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			l
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		<u> X</u>
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a		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	11b		X
С	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	11c		Х
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	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
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	11f		x
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
124	, ,	12a		X
h	Schedule D, Parts XI and XII	IZa		1
b	Was the organization included in consolidated, independent audited financial statements for the tax year?	406		x
40	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	12b		X
13	Did the appropriation projection of the control of the United Otelson	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		<u> </u>
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		37	
	or more? If "Yes," complete Schedule F, Parts I and IV	14b	<u> </u>	_
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	15		<u> X</u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			l
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> X</u>
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	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		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	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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	21	Х	
				-

Form 990 (2023) USA DIVING, INC.
Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			,,
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			.,
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			₩.
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	00-		x
00	"Yes," complete Schedule L, Part IV	28c 29	Х	
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	Λ	_
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	20		х
24	contributions? If "Yes," complete Schedule M	30		X
31 32	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If</i> "Yes," <i>complete Schedule N, Part I</i> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i>	31		
32	, ,	32		x
22	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
33		33		х
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	33		
J-7	Part V, line 1	34	Х	
352	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	000		
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	335		
-5	If "Yes," complete Schedule R, Part V, line 2	36		х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	"		
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		
			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 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		
			$\Omega\Omega\Omega$	

	990 (2023) USA DIVING, INC. 31-0966	000	P	age ɔ					
Pai	Tt 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 10	1	37						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	37					
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			x					
L	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Α_					
D	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).								
5a		5a		х					
b	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X					
C									
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	5c							
-	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	<u> </u>							
_	were not tax deductible?	6b							
7	Organizations that may receive deductible contributions under section 170(c).								
а	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		Х					
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b							
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required								
	to file Form 8282?	7с		Х					
d	If "Yes," indicate the number of Forms 8282 filed during the year								
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х					
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X					
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.								
а	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:								
а	Initiation fees and capital contributions included on Part VIII, line 12	4							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	-							
11	Section 501(c)(12) organizations. Enter:								
a	Gross income from members or shareholders 11a	1							
ь	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)								
122	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a							
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	iza							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	1							
a	Is the organization licensed to issue qualified health plans in more than one state?	13a							
-	Note: See the instructions for additional information the organization must report on Schedule O.								
b	Enter the amount of reserves the organization is required to maintain by the states in which the								
	organization is licensed to issue qualified health plans								
С	Enter the amount of reserves on hand	1							
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х					
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?	15		Х					
	If "Yes," see the instructions and file Form 4720, Schedule N.								
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X					
	If "Yes," complete Form 4720, Schedule O.								
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities								
	that would result in the imposition of an excise tax under section 4951, 4952 or 49532	1 17		I					

Form **990** (2023) 332005 12-21-23

If "Yes," complete Form 6069.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 15 **1a** Enter the number of voting members of the governing body at the end of the tax year 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. 15 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 6 Х 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? Х 7a 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 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? Х 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, Х 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? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 14 Х Did the organization have a written document retention and destruction policy? 14 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? Х The organization's CEO, Executive Director, or top management official 15a Х 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a 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? 16h Section C. Disclosure 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 X Upon request Another's website Other (explain on Schedule O) Own website 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. State the name, address, and telephone number of the person who possesses the organization's books and records AMELIA MAGANA - 317-654-4483

Form **990** (2023)

9801 FALL CREEK ROAD, 412, INDIANAPOLIS.

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- 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.

(A) Name and title	(B) Average hours per week	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					one n an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) LEE MICHAUD	40.00			37				242 150	_	6 000
PRESIDENT	40.00			Х				243,150.	0.	6,800.
(2) LESLIE ADAMS HIGH PERFORMANCE DIRECTOR	40.00	1				x		113,500.	0.	3,400.
(3) DAVE GASCON	1.00							113,300.	0.	3,400.
CHAIR OF THE BOARD	1.00	х		х				0.	0.	0.
(4) DAN EDDINGFIELD	1.00								-	-
VICE CHAIR		Х		Х				0.	0.	0.
(5) DAVE FARNSWORTH	1.00									
TREASURER		Х		Х				0.	0.	0.
(6) SARAH MORRISON	1.00									
SECRETARY		Х						0.	0.	0.
(7) KEVEN ELLISON	1.00									
MEMBER		Х						0.	0.	0.
(8) GINAIA KELLY	1.00								_	_
MEMBER		Х						0.	0.	0.
(9) PRESTON MCAFEE	1.00	1								_
MEMBER		Х						0.	0.	0.
(10) MICHELLE PALMER	1.00	l								
MEMBER	1 00	Х						0.	0.	0.
(11) JASON BAUMANN	1.00	ļ								•
MEMBER	1 00	Х				_		0.	0.	0.
(12) LAUREN REEDY	1.00	3,7							0	0
MEMBER	1 00	Х						0.	0.	0.
(13) SAMANTHA PICKENS MEMBER	1.00	Х						0.	0.	0.
(14) MARK ANDERSON	1.00	Λ				\vdash		0.	0.	<u></u>
MEMBER	1.00	Х						0.	0.	0.
(15) BEN BRAMLEY	1.00	77						0.	0.	<u></u>
MEMBER	1.00	х						0.	0.	0.
(16) STEVEN LOBUE	1.00							· ·	•	
MEMBER		х						0.	0.	0.
(17) LEWIS FELLINGER	1.00									
MEMBER		Х						0.	0.	0.
										Form 990 (2022)

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Form **990** (2023)

Part VII Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	l Hig	ghes	t C	ompensated Employee	s (continued)				
(A)	(B)	• • • • • • • • • • • • • • • • • • • •			(D)	(E)			(F)				
Name and title	Average	(do		Posi heck r) than c	ne	Reportable	Reportable		Es	timate	b
	hours per week					s both		compensation	compensatio			nount c	of
	(list any							from the	from related organization			other pensat	ion
	hours for	director				pg.		organization	(W-2/1099-MIS			om the	
	related	stee or	rustee			ensat		(W-2/1099-MISC/	1099-NEC)		org	anizatio	on
	organizations below	al trus	onal tr		loyee	comp		1099-NEC)				d relate	
	line)	Individual trustee or	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				orga	anizatio	ns
-	,	=	=	0	×	工品	Œ						
-			-										
								356,650.		0.	1 /	0,20	<u> </u>
1b Subtotal c Total from continuation sheets to Part VI								330,030.		0.		0,20	0.
d Total (add lines 1b and 1c)								356,650.		0.			
2 Total number of individuals (including but n									000 of reportable			- ,	
compensation from the organization						,		,	•				2
												Yes	No
3 Did the organization list any former officer,	director, truste	ee, k	кеу е	empl	oye	e, or	hig	hest compensated emp	loyee on				
line 1a? If "Yes," complete Schedule J for s	uch individual										3		X
4 For any individual listed on line 1a, is the su												.,	
and related organizations greater than \$150											4	<u> </u>	
5 Did any person listed on line 1a receive or a	•				•			· ·			_		Х
rendered to the organization? If "Yes." com Section B. Independent Contractors	iplete Schedule	e J t	or sı	ich ŗ	oers	on .					5		Δ.
Complete this table for your five highest co	mpensated ind	lepe	nde	nt co	ntra	actor	s th	nat received more than \$	100,000 of comr	ensa	tion fro	m	
the organization. Report compensation for													
(A)	•							(B)			(C		
Name and business	address							Description of s	ervices	С	ompe	nsation	
MILLER JOHNSON ATTORNEYS													_
45 OTTAWA AVE SW, GRAND F	RAPIDS,	MΙ	4	950	03		_	LEGAL SERVIC	ES		16	4,43	55.
							\dashv						
							_						
2 Total number of independent contractors (i	acluding but a	at lin	nitor	1 +0 +	thos	o lic		abovo) who received me	aro than				

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\$100,000 of compensation from the organization

Form 990 (2023) USA DIVING, INC.
Part VIII Statement of Revenue

		Check if Schedule O contains a response of	or note to any lin	e in this Part VIII			
				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded
					function revenue	business revenue	from tax under sections 512 - 514
							30000013 3 12 3 14
nts		Federated campaigns1a	701 044				
3ra Iou			791,944.				
s, (Fundraising events1c					
a gi	(Related organizations 1d	607,920.				
Contributions, Gifts, Grants and Other Similar Amounts		Government grants (contributions)					
rigin	f	All other contributions, gifts, grants, and					
the the		similar amounts not included above \dots 1f 1 ,	<u>502,627.</u>				
E S	ç	Noncash contributions included in lines 1a-1f 1g \$	96,536.				
a S	ŀ	Total. Add lines 1a-1f		2,902,491.			
			Business Code				
a l	2 8	OTHER EVENT INCOME	711300	536,474.	536,474.		
Ş.		MASTERS PROGRAM	711300	31,409.	31,409.		
Ser				,	,		
E S	,						
gra	•						
Program Service Revenue		All other program service revenue					
_		Total. Add lines 2a-2f		567,883.			
\dashv	3	Investment income (including dividends, interes		30770031			
	3	•		58,897.			58,897.
	4	other similar amounts)		30,037.			30,037.
	5						
	3	Royalties(i) Real	(ii) Personal				
	6 -		(ii) i crooriai				
		Gross rents 6a					
		Less: rental expenses 6b					
		Rental income or (loss) 6c					
		Net rental income or (loss)	(ii) Other				
	1 6	405 455	(ii) Otrici				
	L	assets other than inventory Less: cost or other basis					
a)	L	and sales expenses					
ğ		Gain or (loss) 76 27, 272.					
eve				-27,272.			-27,272.
her Revenue		Net gain or (loss)		-21,212•			-21,212•
	8 6	Gross income from fundraising events (not					
Ö		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 18 8a Less: direct expenses 8b					
		Net income or (loss) from fundraising events					
	9 6	Gross income from gaming activities. See					
	L	Part IV, line 19 9a Less: direct expenses 9b					
		Net income or (loss) from gaming activities					
		Gross sales of inventory, less returns					
	10 6	**	26,164.				
	L						
		• • • • • • • • • • • • • • • • • • • •		17,559.	17,559.		
\rightarrow		Net income or (loss) from sales of inventory	Business Code	11,333.	17,333.		
sn	11 -	OTHER INCOME	711300	50.	50.		
nea	ıı c			23.			
Miscellaneous Revenue							
<u>sc</u>		All other revenue					
Σ	6	Total. Add lines 11a-11d		50.			
	12	Total revenue. See instructions		3,519,608.	585,492.	0.	31,625.

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 (**D**)
Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations 38,000. 38,000. and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 5,000. 5,000. individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, 249,950. 172,822. 63,779. 13,349. trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 517,891. 358,709. 132,372. 26,810. Other salaries and wages 7 Pension plan accruals and contributions (include 17,106. 11,088. 4,103. 1,915. section 401(k) and 403(b) employer contributions) 111,423. 26,727. 72,226. 12,470. Other employee benefits 9 61,307. 39,740. 14,705. 6,862. 10 Payroll taxes Fees for services (nonemployees): Management 145,209. 180,228. 35,019. Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 5,093. 5,093. Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 37,624. 156,009. 193,633. column (A), amount, list line 11g expenses on Sch O.) 21,197. 56,504. 8,479. 26,828. Advertising and promotion 12 38,144. 18,405. 19,739. Office expenses 13 Information technology 14 15 Royalties 16 Occupancy 881,212. 439,917. 280,087. 161,208. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 18,699. 18,699. 20 Payments to affiliates 21 Depreciation, depletion, and amortization 22 504,234. 492,374. 11,860. 23 Other expenses. Itemize expenses not covered 24 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.) 519,532. 519,532. ATHLETE SUPPORT **EVENT VENUES** 278,529. 201,682. 46,120. 30,727. 22,494. 6,774. 15,720. EDUCATION 11,615. 11,615. Ō. d BANK AND CREDIT CARD FE 2,366. 473. 1,893. All other expenses 3,712,960. 2,466,810. 971,612. 274,538. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.

Form **990** (2023)

Check here

if following SOP 98-2 (ASC 958-720)

Par	rt X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part	Х		
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		1	765,294
	2	Savings and temporary cash investments	0.	2	10,401
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	81,616
	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	
ıs	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use	0.	8	226,829
ğ	9	Prepaid expenses and deferred charges	6 292	9	168,616
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation		10c	
	11	Investments - publicly traded securities		11	550,667
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	0.	15	37,500
	16	Total assets. Add lines 1 through 15 (must equal line 33)		16	1,840,923
	17	Accounts payable and accrued expenses	299,422.	17	185,126
	18	Grants payable		18	
	19	Deferred revenue		19	342,360
	20	Tax-exempt bond liabilities		20	
	21	• •		21	
es	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35	%		
jab.		controlled entity or family member of any of these persons	405 405	22	200 000
_	23	Secured mortgages and notes payable to unrelated third parties		23	200,000
	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	×		
		of Schedule D		25	707 406
	26	Total liabilities. Add lines 17 through 25 Organizations that follow FASB ASC 958, check here	563,189.	26	727,486
ç		,			
nce		and complete lines 27, 28, 32, and 33.	702,910.	07	901 036
ala	27	Net assets without donor restrictions	247 007	27	891,936 221,501
d B	28	Net assets with donor restrictions		28	221,301
Ē.		Organizations that do not follow FASB ASC 958, check here	_		
or F	20	and complete lines 29 through 33.		00	
əts	29	Capital stock or trust principal, or current funds		29	
SS (30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds		31	1,113,437
ž	32	Total net assets or fund balances	1 514 006	32	
	33	Total liabilities and net assets/fund balances	1 1,314,030•	33	1,840,923

Pa	T 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	3,51					
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,71 -19					
3	Revenue less expenses. Subtract line 2 from line 1							
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))							
5	Net unrealized gains (losses) on investments	5	7	2,2	74.			
6	Donated services and use of facilities	6						
7	Investment expenses	7						
8	Prior period adjustments	8	28	3,6	08.			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,							
	column (B))	10	1,11	3,4	37.			
Pa	t 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: Cash X Accrual Other							
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.						
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?							
	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:							
	Separate basis Consolidated basis Both consolidated and separate basis							
b	Were the organization's financial statements audited by an independent accountant?		2b		X			
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,						
	consolidated basis, or both:							
	Separate basis Consolidated basis Both consolidated and separate basis							
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,						
	review, or compilation of its financial statements and selection of an independent accountant?		2c					
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche							
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the							
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х			
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required							
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		. 3b					
			Form	990	(2023)			

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

Name of the organization

Employer identification number

OMB No. 1545-0047

		USA	DIVING, IN	C.				3	1-0986868				
Pa	art I	Reason for Public (Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructions						
The	organ	ization is not a private found											
1		A church, convention of ch					1)(A)(i).						
2		A school described in sect	ion 170(b)(1)(A)(ii). (Attach Schedule E (Form	n 990).)								
3		A hospital or a cooperative)(b)(1)(A)(i	ii).						
4	一	A medical research organiz					•	iii). Enter	the hospital's name,				
-		city, and state:	•				· · · · · · · ·	,	,				
5		An organization operated for	or the benefit of a co	llege or university owned	or operat	ed by a go	vernmental un	it describe	ed in				
Ū		section 170(b)(1)(A)(iv).				, 9-							
6			A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).										
7	X		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 describe		(1)(A)(vi) (Complete Part	F II \								
9	H	An agricultural research org				nd in conju	inction with a l	and grant	collogo				
9	ш	or university or a non-land-											
		university:	grant college or agric	ulture (see iristructions).	Litter tile i	name, city	, and state of t	ne conege	; ()				
10		An organization that norma	ully receives (1) more	than 33 1/30% of its supp	ort from o	ontribution	ne momborehi	o foot and	d gross rosoints from				
10		activities related to its exen	•				-		*				
		income and unrelated busin											
		See section 509(a)(2). (Co		(less section of reax) no	iii busiiles	sses acqui	red by the orga	ii iizatioi i a	inter durie 30, 1973.				
11		An organization organized		ivolv to tost for public sat	foty Soo	caction 50	00(a)(4)						
12		An organization organized a	•	•	•			ny out the	nurnoses of one or				
12		more publicly supported or	· ·	•	-			•	•				
		lines 12a through 12d that							Drieck trie box orr				
ē		Type I. A supporting orga	* *			-		-	aivina				
٠	' -	the supported organization	· · · · · · · · · · · · · · · · · · ·		•	-							
		organization. You must o			majority C	n the direc	iors or trustee	3 01 1116 30	ррогинд				
b		Type II. A supporting org	- · · · · · · · · · · · · · · · · · · ·		ion with it	e eunnorte	ad organization	(e) by bay	vina				
	, <u> </u>	control or management o											
		organization(s). You mus			arric perso	ns that co	Titlor or manag	s tric supp	Jorted				
c		Type III functionally inte			in connect	tion with a	and functionally	, integrate	ed with				
•		its supported organization						intograto	with,				
c		Type III non-functionally		•	•	•	•	ed organi:	zation(s)				
•	• —	that is not functionally int					* *	-					
		requirement (see instruct	-		•		·=	arr accorner	7011000				
e		Check this box if the orga						Type III					
-		functionally integrated, or					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, . , p					
1	Ente	er the number of supported of											
		vide the following information											
		(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	anization listed ing document?	(v) Amount of	monetary	(vi) Amount of other				
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see ins	structions)	support (see instructions)				
				,									
Tot	al						I						

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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.)

Sec	ction A. Public Support	71		,				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
	Gifts, grants, contributions, and	, ,	` ,	` ,	, ,	, ,		
	membership fees received. (Do not							
	include any "unusual grants.")	2199097.	2061258.	2605249.	2367208.	2902491.	12135303.	
2	Tax revenues levied for the organ-							
	ization's benefit and either paid to							
	or expended on its behalf							
3	The value of services or facilities							
	furnished by a governmental unit to							
	the organization without charge							
4	Total. Add lines 1 through 3	2199097.	2061258.	2605249.	2367208.	2902491.	12135303.	
	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)						3126733.	
6	Public support. Subtract line 5 from line 4.						9008570.	
	ction B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
	Amounts from line 4	2199097.	2061258.	2605249.	2367208.		12135303.	
	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources	4,879.	1,088.	783.	25,443.	58,897.	91,090.	
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.)	7,665.		214.	400.	50.	8,329.	
11	Total support. Add lines 7 through 10	. / 2 2 2 1					12234722.	
	Gross receipts from related activities,	etc. (see instruction	ns)				,198,712.	
	First 5 years. If the Form 990 is for th	· ·					,	
	organization, check this box and stor	· ·		•				
Sec	ction C. Computation of Publi		centage					
	Public support percentage for 2023 (I			column (f))		14	73.63 %	
	Public support percentage from 2022					15	77.52 %	
	33 1/3% support test - 2023. If the o							
ŀ	stop here. The organization qualifies as a publicly supported organization							
		-						
17a	and stop here. The organization qualifies as a publicly supported organization							
	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							
r	10% -facts-and-circumstances test	.				7a. and line 15 is		
	more, and if the organization meets the						. = / 0 - 0.	
	organization meets the facts-and-circu				-			
18	Private foundation. If the organization		-		•		s	
<u></u>	The second of the organization	a.a . lot offoot a f		., ,	, 3 and box at		(Form 990) 2023	

(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.)

Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization'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						
78	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						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support	Т	T	T	1	T	1
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b						
11	Net income from unrelated business activities not included on line 10b,						
	whether or not the business is						
10	regularly carried on Other income. Do not include gain						
12	or loss from the sale of capital						
40	assets (Explain in Part VI.)				-		
	Total support. (Add lines 9, 10c, 11, and 12.)				<u> </u>	04(-)(0) - : ::	
14	First 5 years. If the Form 990 is for the	•		•	•		
Se	check this box and stop here ction C. Computation of Publi						
	Public support percentage for 2023 (I			column (fl)		15	%
	Public support percentage from 2022	, (,,	,			16	<u>%</u> %
	ction D. Computation of Inves					, 10	70
	Investment income percentage for 20			ne 13. column (f))		17	%
	Investment income percentage from					18	<u> </u>
	33 1/3% support tests - 2023. If the						
	more than 33 1/3%, check this box ar						
b	33 1/3% support tests - 2022. If the						
	line 18 is not more than 33 1/3%, che						
20	Private foundation If the organization						

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. 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? If "Yes," provide detail in Part VI.
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?

 If "Yes." complete Part I of Schedule L (Form 990).
- 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))? If "Yes," provide detail in Part VI.
- **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? If "Yes." provide detail in **Part VI.**
- 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? If "Yes," provide detail in Part VI.
- 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)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
4		
1		
2		
_		
За		
3b		
Зс		
4a		
4b		
4c		
F		
5a		
5b		
5c		
- 55		
6		
7		
8		
9a		
01-		
9b		
90		
9c		
10a		
.54		
10b		
	n 990)	2023

Par	Supporting Organizations (continued)			
	_		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	1a		
b	A family member of a person described on line 11a above?	lb		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
		1c		
Sect	tion B. Type I Supporting Organizations			
			Yes	No
	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what contained or rectifications, if any, applied to each power during the tax year.	1		
	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
Caat		2		
Seci	tion C. Type II Supporting Organizations	\neg		
			Yes	No
	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
Soot	the supported organization(s). tion D. All Type III Supporting Organizations	1		
Seci	tion D. All Type III Supporting Organizations	\neg	1	
			Yes	No
	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			
	, , , , , , , , , , , , , , , , , , , ,	1		
	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	2		
	the organization maintained a close and continuous working relationship with the supported organization(s). By reason of the relationship described on line 2, above, did the organization's supported organizations have a	-		
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
		3		
Sect	tion E. Type III Functionally Integrated Supporting Organizations			
	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below.</i>			
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instruc	tion	5)	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
		а		
	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
		b		
	Parent of Supported Organizations. Answer lines 3a and 3b below.			
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
		а		
	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

Schedule A (Form 990) 2023

instructions)

Schedule A (Form 990) 2023

4 Distributions for 2023 from Section D,

Part VI. See instructions.

a Applied to underdistributions of prior yearsb Applied to 2023 distributable amount

c Remainder. Subtract lines 4a and 4b from line 4.
 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater

than zero, explain in Part VI. See instructions.
 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in

7 Excess distributions carryover to 2024. Add lines 3j

line 7:

and 4c.

8 Breakdown of line 7:

a Excess from 2019

b Excess from 2020

c Excess from 2021

d Excess from 2022

e Excess from 2023

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

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

Open to Public

Department of the Treasury Internal Revenue Service

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

Inspection

Name of the organization					Employer identif	ication number
HEA DIVING INC					31-098686	Q
USA DIVING, INC Part I General Infor	· mation on A	ctivities Out	side the United States. Comple	oto if the organ	ization answered "	os" on
Form 990, Part IV			orac the Childa States. Comple	ete ii tile organ	ization answered	es on
·		n maintain record	ds to substantiate the amount of its gra	nts and other a	assistance,	
			he selection criteria used to award the			Yes No
0 0 ,	Ü	,		9		
2 For grantmakers. Desc	ribe in Part V the	e organization's	procedures for monitoring the use of its	grants and ot	her assistance outs	ide the
United States.						
3 Activities per Region. (TI	ne following Part	I, line 3 table ca	n be duplicated if additional space is n	eeded.)		
(a) Region	(b) Number of		1, ,		vity listed in (d)	(f) Total
	offices	employees, agents, and	(by type) (such as, fundraising, pro-		gram service,	expenditures for and
	in the region	agents, and independent contractors	gram services, investments, grants to recipients located in the region)		specific type (s) in the region	investments
		in the region	recipiente locatea in the region,	01 001 1100	(a) iii iiia ragiari	in the region
EUROPE (INCLUDING						
ICELAND & GREENLAND)				ATHLETE SUP	•	
- ALBANIA, ANDORRA,				INCLUDING T		0.45 510
AUSTRIA, BELGIUM	0	0	PROGRAM SERVICES	COMPETITION	S	245,519.
3 a Subtotal	0	0				245,519.
b Total from continuation						,
sheets to Part I	0	0				0.
c Totals (add lines 3a						
and Oh)	۱ ،	۱ ،				245 519

LHA 332071 11-29-23

Schedule F (Form 990) 2023

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

Part II

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

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

3 E	nter total	number	of other	organizations	or entities
-----	------------	--------	----------	---------------	-------------

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.									
(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)		

Page 4

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)	Yes	X No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)	Yes	X No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)	Yes	X No

Schedule F (Form 990) 2023

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization USA DIVIN	C TNC						Employer identification number 31-0986868
Part I General Information on Grants a							31-0300000
Does the organization maintain records to criteria used to award the grants or assis Describe in Part IV the organization's pro	to substantiate the stance?						on X Yes No
Part II Grants and Other Assistance to recipient that received more than S	Domestic Organiz	ations and Domestic	Governments. C	omplete if the orga	anization answered "Y	es" on Form 990, Part	IV, line 21, for any
1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
NORTH STAR DIVING CLUB 13643 BRICK PATH ROSEMOUNT, MN 55068	47-3326604		8,000.	0.			CLUB DIVING
HASTINGS COMMUNITY DIVING CLUB 5566 GULL PRAIRIE WAY KALAMAZOO, MI 49048	86-3923196		10,000.	0.			CLUB DIVING
DIVERVA 2256 DABNEY RD, SUITE H RICHMOND, VA 23230	84-2136745	501(C)(3)	10,000.	0.			CLUB DIVING
2 Enter total number of section 501(c)(3) a 3 Enter total number of other organizations	-						1.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
NDIVIDUAL ASSISTANCE	1	5,000.	0.		
Part IV Supplemental Information. Provide the information rec	uired in Part I, lin	e 2; Part III, column	(b); and any other ac	ditional information.	
PART I, LINE 2:					
JSA DIVING MONITORS THE SPEND OF T	HESE FUND	S BY REQUI	RING THE C	LUB	
RECIPIENTS TO SUBMIT A YEAR-END RE	PORT WITH	PROOF OF	HOW THEY U	TILIZED THE	
FUNDS. THEIR USE OF THE GRANT MON	EY IS EXP	ECTED TO C	COINCIDE WI	TH THEIR	
APPLICATION AND BUDGET SUBMITTED TO	O USA DIV	ING DURING	THE APPLI	CATION	
PROCESS.					

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

2023

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

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

Name of the organization

USA DIVING, INC.

Part I Questions Regarding Compensation

Employer identification number
31-0986868

			Yes	No	
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,				
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or charter travel X Housing allowance or residence for personal use				
	Travel for companions Payments for business use of personal residence				
	Tax indemnification and gross-up payments Health or social club dues or initiation fees				
	X Discretionary spending account Personal services (such as maid, chauffeur, chef)				
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or				
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	Х		
2					
		2	Х		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's				
4	During the year, did any person listed on Form 990, Part VII. Section A line 1a, with respect to the filing				
а		4a		Х	
		4b		X	
		4c		X	
_	rustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? Indicate which, if any, of the following the organization used to establish the compensation of the organization's SEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to stabilish compensation of the CEO/Executive Director, but explain in Part III. Independent committee Written employment contract Compensation survey or study Form 990 of other organizations Independent compensation consultant Approval by the board or compensation committee Puring the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: Receive a severance payment or change-of-control payment? Participate in or receive payment from a supplemental nonqualified retirement plan? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arrangement? Participate in or receive payment from an equity-based compensation arran				
	Tax indemnification and gross-up payments Health or social club dues or initiation fees				
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5					
а	•	5a	Х		
		5b		X	
	•				
6					
-					
а		6a		Х	
		6b		X	
7					
-		7		Х	
8					
-	is the least the second is a decorate of in Decorate in Eq. (0.000 A/s)/ON IS INVESTIGATION IN THE PROPERTY.	8		Х	
9	•				
•	Regulations section 53 /458-6/c/2	a			

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

USA DIVING, INC.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	/-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) LEE MICHAUD	(i)	200,000.	31,314.	11,836.	6,800.	0.	249,950.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)						<u> </u>	

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
PART I, LINE 5:
LEE MICHAUD EARNED \$12,690 IN COMMISSION FROM REVENUE GENERATED IN 2023.

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

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

Open to Public Inspection

Employer identification number

	USA DIVING,	INC.			31-	0986	868	
Pai	rt I Types of Property							
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	Method of c noncash contrib	determin		s
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods	X		84,042.	SELLING PR	ICE		
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded							
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution -							
	Historic structures							
14	Qualified conservation contribution - Other							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies	X	162	12,494.	SELLING PR	ICE		
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
25	Other ()							
26	Other ()							
27	Other ()							
28	Other ()							
29	Number of Forms 8283 received by the organi	ization during	g the tax year for c	ontributions				
	for which the organization completed Form 82	283, Part V, D	Oonee Acknowledg	ement 29				
							Yes	No
30a	During the year, did the organization receive b	y contribution	n any property rep	orted in Part I, lines 1 throug	h 28, that it			
	must hold for at least 3 years from the date of	the initial co	ntribution, and whi	ich isn't required to be used t	for			
	exempt purposes for the entire holding period	?				30a		X
b	If "Yes," describe the arrangement in Part II.							
31	Does the organization have a gift acceptance	policy that re	equires the review of	of any nonstandard contribut	ions?	31		X
32a	Does the organization hire or use third parties	or related or	ganizations to solid	cit, process, or sell noncash				
	contributions?					32a		X
b	If "Yes," describe in Part II.							
33	If the organization didn't report an amount in o	column (c) fo	r a type of property	for which column (a) is chec	ked,			
	describe in Part II							

332141 09-11-23

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

Schedule M (Form 990) 2023

Schedule M (Form 990) 2023

332142 09-11-23

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

USA DIVING, INC.	31-0986868
FORM 990, PART VI, SECTION B, LINE 11B:	
PREPARED BY CPA FIRM AND REVIEWED BY CEO AND TREASURER.	
FORM 990, PART VI, SECTION B, LINE 12C:	
ANNUAL STATEMENTS ARE SIGNED BY EVERY BOARD MEMBER. THE NA	TURE OF USA
DIVING INCLUDES EXECUTIVE INVOLVEMENT IN ALL SIGNIFICANT T	RANSACTIONS. THIS
PROVIDES A SECOND LAYER OF ENFORCEMENT. THE STAFF POLICY I	S PART OF THE
EMPLOYEE HANDBOOK AND STAFF ARE REVIEWED ON THIS TOPIC REGI	ULARLY BY
EXECUTIVE STAFF. EXECUTIVE STAFF ARE REVIEWED BY THE BOARD	•
FORM 990, PART VI, SECTION B, LINE 15:	
THE BOARD REVIEWED SIMILAR ORGANIZATIONS AND CONSULTED WITH	H AN INDUSTRY
EXPERT FOR CEO COMPENSATION. FOR OTHER KEY EMPLOYEES, THE	CEO RESEARCHES
COMPENSATION AT SIMILAR ORGANIZATIONS.	
FORM 990, PART VI, SECTION C, LINE 18:	
AVAILABLE UPON REQUEST	
FORM 990, PART VI, SECTION C, LINE 19:	
THEY BYLAWS AND FINANCIAL STATEMENTS OF USA DIVING ARE POS	TED ON THE
WEBSITE. OTHER DOCUMENTS ARE AVAILABLE UPON REQUEST.	

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

Schedule O (Form 990) 2023

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Department of the Treasury Internal Revenue Service

Name of the organization

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

Open to Public Inspection

Employer identification number

USA DIVING, IN	IC.					31-09868	68	
Part I Identification of Disregarded Entities. Complete	te if the organization answered "Yes"	on Form 990, Part IV, line 33	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	ty		I		ets Direct controlling entity		J
	-							
	- - -							
Identification of Boletad Toy Evenot Overning	tions Complete if the every institute	annuared "Ves" on Farm 000	Dort IV line 24 h	and the dame	0× m0×0	related toy over	nnt.	
Part II Identification of Related Tax-Exempt Organizations during the tax year.	-	_	T	Tecause it riad one	or more		прі	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))		(f) ect controlling entity	Section 5 contr	olled ity?
UNITED STATES DIVING FOUNDATION, INC. (USDF) - 31-1153995, PO BOX 1581, INDIANAPOLIS, IN 46206	USDF SUPPORTS USA DIVING,	INDIANA	501(C)(3)		N/A		Yes	No X
	-			,				
	_							

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.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling	Predominant income Share of total Share of Disconstitute Code VIIIRI			General (Percentage ownership			
		country)		sections 512-514)		255015	Yes	No	K-1 (Form 1065)	Yes No	
										+	+
										$\perp \perp$	

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	ent	ction b)(13) rolled tity?
		,						Yes	No

Page 2

Page 3

X

Yes No

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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?

а	a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity				1a		X
	b Gift, grant, or capital contribution to related organization(s)						Х
С	c Gift, grant, or capital contribution from related organization(s)				1c	X	
	d Loans or loan guarantees to or for related organization(s)						Х
	Loans or loan guarantees by related organization(s)						X
f	f Dividends from related organization(s)				1f		X
	g Sale of assets to related organization(s)						X
h	h Purchase of assets from related organization(s)				1h		X
i	i Exchange of assets with related organization(s)				1i		X
j	j Lease of facilities, equipment, or other assets to related organization(s)				<u>1j</u>		X
	k Lease of facilities, equipment, or other assets from related organization(s)						X
ı	Performance of services or membership or fundraising solicitations for related organization(s)				11		X
n	m Performance of services or membership or fundraising solicitations by related organization(s)				1m		X
n	n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)				1n		X
0	Sharing of paid employees with related organization(s)				<u>1</u> 0		X
р	p Reimbursement paid to related organization(s) for expenses				1p		X
	q Reimbursement paid by related organization(s) for expenses						X
r	Other transfer of cash or property to related organization(s)				1r		X
	s Other transfer of cash or property from related organization(s)						X
2	If the answer to any of the above is "Yes," see the instructions for information on who must comp	plete thi	s line, including covered r	elationships and transaction thresholds.			
	(a) (b) Name of related organization Transacti type (a-s		(c) Amount involved	(d) Method of determining amoun	t involved		
1)	UNITED STATES DIVING FOUNDATION, INC. C		607,920.	CASH			
2)							
3)							
-,							
4)							
5)							
		T					
6)							
3216	163 09-28-23			Sched	ule R (For	m 990	2023

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) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproptionate allocation	Code V-UBI amount in box 2 of Schedule K-	General of managing partner? Yes No	(k) r Percentage ownership
	-									