			** PUBLIC DISCLOSURE COPY Return of Organization Exempt Fro		como Tay	OMB No. 1545-0047			
F	. Q	90	•			0000			
Forr	n J	30	Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Coo	-					
		of the Treasury	Do not enter social security numbers on this form as it n Go to www.irs.gov/Form990 for instructions and the la	-	•	Open to Public Inspection			
A For the 2022 calendar year, or tax year beginning SEP 1, 2022 and ending AUG 31, 2023									
	heck if		organization		D Employer identific	cation number			
a	pplicab	le:	0						
	Addre	ge U.S.	LUGE ASSOCIATION						
	Name Chang	ge Doing bi	usiness as USA LUGE		14-16382	06			
	Initial return	n Number		om/suite	E Telephone number				
	Final return termir	n	HURCH STREET		518-523-2				
	ated ¬Amen	City or t	own, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	3,336,927.			
	_return ⊐Applio		PLACID, NY 12946 nd address of principal officer: JAMES LEAHY		H(a) Is this a group re				
	_tion pendi		URCH STREET, LAKE PLACID, NY 12946		for subordinates				
	- - - - - - - - - - - - - 	empt status:		527	H(b) Are all subordinates in	cluded? Yes No Iist. See instructions			
	Vebsi		USALUGE • ORG		H(c) Group exemption				
_		f organization:				A State of legal domicile: NY			
	nrt I	Summary							
	1	Briefly describ	e the organization's mission or most significant activities: TO PROV	VIDE	FOR THE ACH	HIEVEMENT			
Governance			ETIC EXCELLENCE IN THE SPORT OF LUGE						
'nai	2	Check this bo	x if the organization discontinued its operations or disposed of	of more t	nan 25% of its net ass	ets.			
ovel	3	Number of vot	ing members of the governing body (Part VI, line 1a)		3	11			
	4	Number of ind	11						
8 8	5	Total number	21						
vitik	6	Total number	of volunteers (estimate if necessary)			25			
Activities &			d business revenue from Part VIII, column (C), line 12			0.			
_	b	Net unrelated	business taxable income from Form 990-T, Part I, line 11	·····		0.			
		_			Prior Year	Current Year			
e	8		and grants (Part VIII, line 1h)		2,386,209.	2,613,041.			
Revenue	9	•	ce revenue (Part VIII, line 2g)		332,421.	<u>526,590.</u> 0.			
Be			come (Part VIII, column (A), lines 3, 4, and 7d)		-79,606.	11,978.			
			(Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,637,600.	3,151,609.			
	12 13		 - add lines 8 through 11 (must equal Part VIII, column (A), line 12) nilar amounts paid (Part IX, column (A), lines 1-3) 		0.	0.			
			ha an fan man (D a t Ι) (a a human (Λ) - Γία α Λ)		0.	0.			
			co or for members (Part IX, column (A), line 4)		1,042,541.	968,600.			
Expenses			undraising fees (Part IX, column (A), line 11e)		0.	0.			
ben			ng expenses (Part IX, column (D), line 25) 586,703.	•	-				
ŭ			es (Part IX, column (A), lines 11a-11d, 11f-24e)	_	1,962,842.	2,452,399.			
		Total expense	3,005,383.	3,420,999.					
	19		expenses. Subtract line 18 from line 12		-367,783.	-269,390.			
or				Beg	nning of Current Year	End of Year			
Assets (d Balanc	20	Total assets (F	Part X, line 16)		2,303,442.	1,969,519.			
t As: d B	21	Total liabilities	(Part X, line 26)		551,560.	629,608.			
			fund balances. Subtract line 21 from line 20		1,751,882.	1,339,911.			
	nrt II	Signature							
			I declare that I have examined this return, including accompanying schedules and			knowledge and belief, it is			
true,	corre	ct, and complete.	Declaration of preparer (other than officer) is based on all information of which p	preparer h	as any knowledge.				

Sign	Signature of officer			Date					
Here	JAMES LEAHY, CEO								
	Type or print name and title								
	Print/Type preparer's name	Preparer's signature	Date	Check PTIN					
Paid	CONNIE FELLION	CONNIE FELLION	02/11	/24 self-employed P01875413					
Preparer	Firm's name MCSOLEY MCCOY & C	0.		Firm's EIN 03-0327374					
Use Only	Firm's address 118 TILLEY DRIVE,	STE. 202							
	SOUTH BURLINGTON,	VT 05403		Phone no. (802) 658-1808					
May the IF	May the IRS discuss this return with the preparer shown above? See instructions								
232001 12-13	32001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2022)								

	m 990 (2022) U.S. LUGE ASSOCIATION	14-1638206 Page 2
'arl	art III Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	X
	Briefly describe the organization's mission: TO PROVIDE FOR THE ACHIEVEMENT OF ATHLETIC EXCELLENCE LUCE NITHING THE UNCLURING DECORES OF CROPHICAL DECORES	
	LUGE, WITH THE HIGHEST DEGREE OF SPORTSMANSHIP, HONOR, VICTORY AS THE STANDARD.	DEDICATION AND
	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O.	
	Did the organization cease conducting, or make significant changes in how it conducts, any program servic If "Yes," describe these changes on Schedule O.	es? Yes X No
	Describe the organization's program service accomplishments for each of its three largest program services Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to or revenue, if any, for each program service reported.	
	(Code:) (Expenses \$1,861,455. including grants of \$) (COMPETITIONAL TEAMS - EXPENSES RELATED TO THE VARIOUS NATIONAL COMPETITION IN ACCORDANCE WITH THE ASSOCIATION AND TO THE TEAM SELECTION FROM THE ASSOCIATION AND TO THE TEAM ACCORDANCE WITH THE ASSOCIATION ACCORDANCE WITH THE ASSOCIATIONATIONATIONATIONATIONATIONATIONATIO	ING NATIONAL AND
	NATIONAL GOVERNING BODY FOR THE OLYMPIC SPORT OF LUGE.	
	(Code:)(Expenses \$69,821. including grants of \$)(RECRUITMENT - EXPENSES INCURRED IN RECRUITING ATHLETES PARTICIPATION IN AMATEUR LUGE COMPETITION, INCLUDING A RECRUITMENT TOUR DESIGNED TO IDENTIFY, TRAIN AND QUALI FOR THE USA LUGE JUNIOR DEVELOPMENT TEAM.	NATIONWIDE
,		
	(Code:) (Expenses \$457,284. including grants of \$) (ATHLETE DEVELOPMENT - THE USLA'S DEVELOPMENT PROGRAM S	Revenue \$)
		ENTRY LEVEL
	FIRST AND SECOND YEAR SLIDERS. THE ATHLETE DEVELOPMEN	T PROGRAM ALSO
	SUPPORTS THE DEVELOPMENT OF THE NEW EQUIPMENT AND TECH STRENGTHENS THE SPORT OF LUGE	NIQUES WHICH
	Other program services (Describe on Schedule O.)	
	(Expenses \$ 72,627 • including grants of \$) (Revenue \$)
	Total program service expenses 2,461,187.	,

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Form 990 (2022) U.S. LUGE ASSOCIATION
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	Х	
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		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	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? 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,			
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
U		8		x
9	Schedule D, Part III	0		
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?			
				x
40	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			v
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
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	Х	
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		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	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	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
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	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			<u> </u>
15		15		x
16	foreign organization? <i>If</i> "Yes," <i>complete Schedule F, Parts II and IV</i> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	13		
16		10		v
4-	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			v
	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		77	
	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		X
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		X
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	· torrandoy		Ver	NI -
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
22	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
	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	0.5		v
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
D	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	25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	250		- 23
20	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		X
с	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			37
	"Yes," complete Schedule L, Part IV	28c	v	X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			v
24	contributions? If "Yes," complete Schedule M Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	<u>30</u> 31		X X
31 32	Did the organization requidate, terminate, or dissolve and cease operations? If "yes," complete Schedule N, Part I Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "yes," complete	31		
52		32		x
33	Schedule N, Part II			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	1		
	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?			
	If "Yes," complete Schedule R, Part V, line 2	36		X X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
-	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		v	
Par	Note: All Form 990 filers are required to complete Schedule O t V Statements Regarding Other IRS Filings and Tax Compliance	38	Х	L
	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 1a 3			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	-		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	1		
	(gambling) winnings to prize winners?	1c	Х	
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Form	990 (2022) U.S. LUGE ASSOCIATION		14-1638	206	Pa	age 5				
Par	t 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	21							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b	Х					
3a	3a Did the organization have unrelated business gross income of \$1,000 or more during the year?									
b	b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O									
	At any time during the calendar year, did the organization have an interest in, or a signature or other a									
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccount)?		4a		Х				
b	If "Yes," enter the name of the foreign country									
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	counts (FBA	R).							
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х				
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transact	tion?		5b		Х				
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c						
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did th									
	any contributions that were not tax deductible as charitable contributions?			6a		Х				
b	If "Yes," did the organization include with every solicitation an express statement that such contributi									
	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 ser	vices 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									
	to file Form 8282?			7c		Х				
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d								
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontract?		7e						
f										
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7f 7g						
-										
8										
	sponsoring organization have excess business holdings at any time during the year?									
9	Sponsoring organizations maintaining donor advised funds.									
а	a Did the sponsoring organization make any taxable distributions under section 4966?									
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	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:									
а	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.									
а	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	13b								
	Enter the amount of reserves on hand	13c								
				14a		X				
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b						
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner									
	excess parachute payment(s) during the year?			15		X				
	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 ac					1				
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17						
	If "Yes," complete Form 6069.									
232005	12-13-22			Form	990	(2022)				

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Form 990 (2022)
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U.S. LUGE ASSOCIATION

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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

			Yes	1				
1a	Enter the number of voting members of the governing body at the end of the tax year 1a1	L						
	If there are material differences in voting rights among members of the governing body, or if the governing							
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.							
b	Enter the number of voting members included on line 1a, above, who are independent 1b 11	L						
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?	2						
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?	3						
4	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?	5						
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?	7a	Х					
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or							
	persons other than the governing body?	7b						
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:							
а	The governing body?	8a	X					
b	Each committee with authority to act on behalf of the governing body?	8b	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	9						
Sect	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			_				
			Yes					
10a	Did the organization have local chapters, branches, or affiliates?	10a						
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			Τ				
	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		Τ				
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			Τ				
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	Х					
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe			Τ				
	on Schedule O how this was done	12c	Х					
13	Did the organization have a written whistleblower policy?	13	Х					
14	Did the organization have a written document retention and destruction policy?	14	Х					
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?							
а	The organization's CEO, Executive Director, or top management official							
	Other officers or key employees of the organization	15a 15b	Х					
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			T				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			1				
	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?	16b						
Sec	tion C. Disclosure							
17	List the states with which a copy of this Form 990 is required to be filed <u>NY</u>							
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)	availa	ab				
	for public inspection. Indicate how you made these available. Check all that apply.							
	X Own website Another's website Upon request Other (explain on Schedule O)							
	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	d finan	cial					
19	statements available to the public during the tax year.							
19								
	State the name, address, and telephone number of the person who possesses the organization's books and records							
	State the name, address, and telephone number of the person who possesses the organization's books and records THE ORGANIZATION - (518) 523-2071			_				
	State the name, address, and telephone number of the person who possesses the organization's books and records							

L1170309	310848	005890.101	

2022.05060 U.S. LUGE ASSOCIATION

005890.1

Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
1a Complet	te 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 al 	l of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
Enter -0- in c	columns (D), (E), and (F) if no compensation was paid.
.	

List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Employees, and Independent Contractors

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

(A)	(B)	(C)					(D)	(E)	(F)	
Name and title	Average	Position (do not check more than one				ane	Reportable	Estimated		
	hours per	box	, unle	ss pei	rson i	s both	n an	compensation	compensation	amount of
	week		cer ar I	id a d	irecto	r/trus	tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	e			ated		organization	(W-2/1099-MISC/	from the
	related	ustee	truste		e	pens		(W-2/1099-MISC/	1099-NEC)	organization and related
	organizations below	ual tr	ional		ploye	t com		1099-NEC)		organizations
	line)	Individual trustee or director	In stit utio nal tru stee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) JIM LEAHY	40.00				×	1 0	ш.			
CEO		1		x				144,355.	0.	17,131.
(2) ERIN WARREN	1.00									
PRESIDENT		Х		х				0.	0.	0.
(3) KEN YONEMURA	1.00									
WESTERN REGION REP.		Х						0.	0.	0.
(4) ADAM BERLEW	1.00									
INDEPENDENT REP		Х						0.	0.	0.
(5) DON SIMKIN	1.00									_
EASTERN REGION REP.		х						0.	0.	0.
(6) NONIE MANION	1.00									•
TREASURER	1 00	X		X				0.	0.	0.
(7) SCOTT MCINTYRE	1.00								0	•
INDEPENDENT REP	1 00	Х						0.	0.	0.
(8) ROBERT HUGHES	1.00								0	0
SECRETARY	1 00	Х		X				0.	0.	0.
(9) SUMMER BRITCHER	1.00								0	0
ATHLETE REP	1 00	Х						0.	0.	0.
(10) CHRIS MAZDZER ATHLETE REP	1.00	x						0.	0.	0.
(11) TUCKER WEST	1.00	^						0.	0.	0.
ATHLETE REP	1.00	x						0.	0.	0.
(12) BRUCE NORMAN	1.00	- 23						0.		
GENERAL MEMBER		x						0.	0.	0.
		1								
		1								
		L								
		ŀ								
										- 000 /
232007 12-13-22 Form 990 (2022)										

7

U.S. LUGE ASSOCIATION Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated

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

Form 990 (2022)

	orm 990 (2022) U.S. LUGE ASSOCIATION 14-1638206 Page &										age 8			
Par	t VII Section A. Officers, Directors, Trust (A) Name and title	(B) Average hours per week	(do box, offic	not c	(C Posi heck r ss per	C) ition more son is		ne an	(D) Reportable compensation from	<u>s</u> (continued) (E) Reportable compensation from related	n	am	(F) timate iount o	
		(list any hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organization (W-2/1099-MIS 1099-NEC)		fro orga anc	oensat om the anizati I relate nizatio	e on ed
1h	Subtotal								144,355.		0.	15	7,13	31.
с	Total from continuation sheets to Part VII Total (add lines 1b and 1c) Total number of individuals (including but no	, Section A	· · · · · · · ·		· · · · · · · ·	·····			0. 144,355.	000 of roportable	0.		7,13	0.
	compensation from the organization								· · · · · · · · · · · · · · · · · · ·				Yes	1 No
3 4	Did the organization list any former officer, line 1a? <i>If</i> "Yes," <i>complete Schedule J for su</i> For any individual listed on line 1a, is the su	<i>uch individual</i> m of reportabl	e co	mpe	ensat	tion	and	oth	er compensation from t	he organization		3		X
5	and related organizations greater than \$150 Did any person listed on line 1a receive or a rendered to the organization? <i>If</i> "Yes." com	ccrue compen	satio	on fr	om a	any	unre	late	ed organization or individ	dual for services		4 5	X	Х
Sec 1	tion B. Independent Contractors Complete this table for your five highest cor the organization. Report compensation for t									, ,	pensat	ion fro	m	
	(A) Name and business	address	NC	ONE	2				(B) Description of s	ervices	С	(C omper		ı
2	Total number of independent contractors (ir \$100,000 of compensation from the organiz	•	ot lin	niteo	l to t	thos C		ted	above) who received mo	ore than		Form	790 //	2022/

232008 12-13-22

			Check if Schedule O c	ven conta		nse d	or note to any line	e in this Part VIII			
								(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
nts nts	1 ;	а	Federated campaigns								
Grai	I		Membership dues				27,445.				
Contributions, Gifts, Grants and Other Similar Amounts			o				58,388.				
ilar İlar			Related organizations 1d Government grants (contributions) 1e								
ns, Sim	9										
utio	1	t	All other contributions, gifts, g	-		2	527,208.				
l G H D H		~	similar amounts not included				116,223.				
ind Dd		-	Noncash contributions included in I Total. Add lines 1a-1f					2,613,041.			
0 10							Business Code				
0	2	а	TRIP / TRAINI	NG	REVEN	U	711300	371,005.	371,005.		
, vic			FIL GRANTS, C				711300	155,585.	155,585.		
Ser		с						•			
eve		d									
Program Service Revenue		е									
Ţ,	1	f	All other program service	rever	nue						
		g	Total. Add lines 2a-2f					526,590.			
	3		Investment income (includ	•	-		· .				
	4		Income from investment o				roceeds				
	5		Royalties				(ii) Deve event				
	•		a		(i) Rea		(ii) Personal				
		a Gross rents 6a b Less: rental expenses 6b									
			Less: rental expenses								
			Gross amount from sales of	·	(i) Securit	ies	(ii) Other				
		a	assets other than inventory	7a	()		(
	1	b	Less: cost or other basis	, a							
e			and sales expenses	7b							
Revenue		с	Gain or (loss)	7c							
Rev			Net gain or (loss)								
P			Gross income from fundraisir								
Ğ			including \$ 58	, 3	88. of						
			contributions reported on	line ⁻	1c). See						
			Part IV, line 18				188,082.				
							181,377.				
			Net income or (loss) from t		0			6,705.			6,705.
	9 ;	а	Gross income from gamin								
			Part IV, line 19			<u>9a</u>					
						9b					
			Net income or (loss) from (s					
	10 8	а	Gross sales of inventory, le and allowances			10a	6,122.				
		h	Less: cost of goods sold			10a					
			Net income or (loss) from s				5,5410	2,181.	2,181.		
		-		54155		y	Business Code	_,	_,		
sno	11 :	а	OTHER INCOME				900099	3,092.			3,092.
nue		b						,			,
Miscellaneous Revenue		č									
lis B			All other revenue								
2			Total. Add lines 11a-11d					3,092.			
	12		Total revenue. See instructio					3,151,609.	528,771.	0.	9,797.
232000	9 12-1	13-2	22								Form 990 (2022

U.S. LUGE ASSOCIATION

Form 990 (2022)

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005890.1

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U.S. LUGE ASSOCIATION Part IX Statement of Functional Expenses

_	Check if Schedule O contains a respons			(C)	X
	not include amounts reported on lines 6b, Bb, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	Fundraising 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 5	Benefits paid to or for members				
5	Compensation of current officers, directors,	160,960.	98,002.	26,829.	36,129
2	trustees, and key employees	100,900.	90,002.	20,029.	50,129
3	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	629,252.	386,967.	100,973.	141,312
r 3	Pension plan accruals and contributions (include	025,2524			
ر	section 401(k) and 403(b) employer contributions)	35,010.	18,044.	8 554	8 41 2
9	Other employee benefits	78,252.	46,940.	8,554. 15,403.	<u>8,412</u> 15,909
5	Payroll taxes	65,126.	40,093.	10,967.	14,066
1	Fees for services (nonemployees):	0071200	10,0550	2010011	
a	Management				
b	Legal				
	Accounting	17,019.		17,019.	
	Lobbying				
	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
	Other. (If line 11g amount exceeds 10% of line 25,				
Ŭ	column (A), amount, list line 11g expenses on Sch O.)	15,900.			<u>15,900</u> 1,734
2	Advertising and promotion	15,900. 1,734.			1,734
3	Office expenses				-
1	Information technology				
5	Royalties				
6	Occupancy				
7	Travel	7,723.	422.	6,340.	961
3	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
Э	Conferences, conventions, and meetings				
)	Interest	9,013.		9,013.	
I	Payments to affiliates				
2	Depreciation, depletion, and amortization	43,829.	33,611.	10,218.	
	Insurance	88,127.	1,546.	86,581.	
ŀ	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 0.)				
а	TEAM TRIPS	883,121.	883,121.		
b	TRAINING CAMP	338,445.	338,445.		
č	COMPETITIVE EQUIPMENT A	271,815.	271,815.		
d	TV PROGRAMMING SUPPORT	244,680.			244,680
	All other expenses SEE SCH O	530,993.	342,181.	81,212.	107,600
;	Total functional expenses. Add lines 1 through 24e	3,420,999.	2,461,187.	373,109.	586,703
;	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 if following SOP 98-2 (ASC 958-720)				

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Form 990 (2022)

Form 990 (
Part X	Balance	Sheet

		Check if Schedule O contains a response or no	te to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			239,907.	1	59,407.
	2	Savings and temporary cash investments			2		
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			37,448.	4	28,543.
	5	Loans and other receivables from any current o					
		trustee, key employee, creator or founder, subs					
		controlled entity or family member of any of the	se perso	ns		5	
	6	Loans and other receivables from other disqual	ified pers	sons (as defined			
		under section 4958(f)(1)), and persons describe	d in sect	ion 4958(c)(3)(B)		6	
s	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	27,431.
As	9	—			29,355.	9	37,852.
	10a	Land, buildings, and equipment: cost or other	1 1	Γ			
		basis. Complete Part VI of Schedule D	10a	406,347.			
	b	Less: accumulated depreciation	10b	340,827.	106,244.	10c	65,520.
	11	Investments - publicly traded securities	· · · ·		-	11	
	12	Investments - other securities. See Part IV, line				12	
	13	Investments - program-related. See Part IV, line		Г		13	
	14	Intangible assets		Г		14	
	15	Other assets. See Part IV, line 11			1,890,488.	15	1,750,766.
	16	Total assets. Add lines 1 through 15 (must equ			2,303,442.	16	1,969,519.
	17	Accounts payable and accrued expenses			410,256.	17	485,445.
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
s	22	Loans and other payables to any current or form	ner office	er, director,			
Liabilities		trustee, key employee, creator or founder, subs	tantial co	ontributor, or 35%			
lide		controlled entity or family member of any of the	se perso	ns		22	
Ë	23	Secured mortgages and notes payable to unrela	ated third		85,354.	23	85,354.
	24	Unsecured notes and loans payable to unrelate	d third p	arties		24	
	25	Other liabilities (including federal income tax, pa	ayables t	o related third			
		parties, and other liabilities not included on line	s 17-24).	Complete Part X			
		of Schedule D			55,950.	25	58,809.
	26	Total liabilities. Add lines 17 through 25			551,560.	26	629,608.
		Organizations that follow FASB ASC 958, che	eck here	X			
Ses		and complete lines 27, 28, 32, and 33.					
ano	27	Net assets without donor restrictions			-88,008.	27	-352,046.
Ba	28	Net assets with donor restrictions			1,839,890.	28	1,691,957.
pu		Organizations that do not follow FASB ASC 9	958, che	ck here			
л Г		and complete lines 29 through 33.					
s of	29	Capital stock or trust principal, or current funds				29	
set	30	Paid-in or capital surplus, or land, building, or ea				30	
As	31	Retained earnings, endowment, accumulated in	r other funds		31		
Net Assets or Fund Balances	32	Total net assets or fund balances			1,751,882.	32	1,339,911.
_	33	Total liabilities and net assets/fund balances			2,303,442.	33	1,969,519.

Form 990 (2022)

232011 12-13-22

_	1990 (2022) U.S. LUGE ASSOCIATION	14-16	38206	Pag	_{je} 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,151		
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,420	-	
3	Revenue less expenses. Subtract line 2 from line 1	3	-269		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,751	,88	32.
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	-142	, 58	31.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	1,339	,91	11.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII		·····		X
				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	О.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		<u> </u>
	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:				
	X 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	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits				

Form **990** (2022)

232012 12-13-22

SCHE	DULE A	Dublic Chevity Status and Dublic Suprast	I	OMB No. 1545-0047
(Form 99	90)	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.	2022	
Department o Internal Reve	of the Treasury nue Service	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 organizati	on	Employer	identification number
		U.S. LUGE ASSOCIATION		4-1638206
Part I	Reason	for Public Charity Status. (All organizations must complete this part.) See instruction	IS.	
The organ	nization is not a	private foundation because it is: (For lines 1 through 12, check only one box.)		
1	A church, co	nvention of churches, or association of churches described in section 170(b)(1)(A)(i).		
2	A school des	cribed in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)		
3	•	a cooperative hospital service organization described in section 170(b)(1)(A)(iii).		
4	A medical res	search organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter	the hospital's name,
5		on operated for the benefit of a college or university owned or operated by a governmental u	nit describe	ed in
•	•	(b)(1)(A)(iv). (Complete Part II.)		
6		te, or local government or governmental unit described in section 170(b)(1)(A)(v).		
7 X		on that normally receives a substantial part of its support from a governmental unit or from the	ne general r	oublic described in
·		b)(1)(A)(vi). (Complete Part II.)	ie general p	
8		r trust described in section 170(b)(1)(A)(vi). (Complete Part II.)		
9		al 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	•	•
<i>1</i> 0 □	university:			
10	•	on that normally receives (1) more than 33 1/3% of its support from contributions, membersh	•	•
		ted to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of it		•
		Inrelated business taxable income (less section 511 tax) from businesses acquired by the org	janization a	πer June 30, 1975.
44 \Box		509(a)(2). (Complete Part III.)		
	•	on organized and operated exclusively to test for public safety. See section 509(a)(4).		
12 🛄	•	on organized and operated exclusively for the benefit of, to perform the functions of, or to ca		• •
	. ,	v supported organizations described in section 509(a)(1) or section 509(a)(2). See section a section section and example to the section and example to the section of example to the section section and example to the section and example t		DIRECK THE DOX ON
	_	bugh 12d that describes the type of supporting organization and complete lines 12e, 12f, and	0	
a 🔄	_ Type I.A s	upporting organization operated, supervised, or controlled by its supported organization(s), t	ypically by g	giving

		0	0	•	,		,				0	()/ 31	,	, 0	0
the suppor	ted orga	aniza	tion(s) 1	the power to	o reg	gularly	appoint o	r elect	a majorit	y of the	directors	or trustees	of the	e supp	orting
 organizatio	n. You	must	t comp	lete Part IV	∕, Se	ection	s A and B.								

	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.
0	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

:] Type III functionally integrated. A supporting	g 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.

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) d 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.

Check this box if the organization received a written determination from the IRS that it is a Type II, Type III, Type II, T е functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

6

g Provide the following information	n about the supporte	d organization(s).				
(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	inization listed	(v) Amount of monetary	(vi) Amount of other
organization		(described on lines 1-10	Yes	No	support (see instructions)	support (see instructions)
-		above (see instructions))	165			
 Total						

U.S. LUGE ASSOCIATION

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									
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total			
1	Gifts, grants, contributions, and									
	membership fees received. (Do not									
	include any "unusual grants.")	2701549.	2168617.	2327551.	2386209.	2613041.	12196967.			
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	2701549.	2168617.	2327551.	2386209.	2612041	12106067			
	Total. Add lines 1 through 3	2701549.	210001/.	232/331.	2300209.	2013041.	12196967.			
5										
	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)						882,851.			
6							11314116.			
	Public support. Subtract line 5 from line 4.						<u>µıjı4ıı0.</u>			
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total			
	Amounts from line 4	2701549.	2168617.	2327551.	2386209.		12196967.			
		27010101			20002091					
Ŭ	dividends, payments received on									
	securities loans, rents, royalties,									
	and income from similar sources	2.			3,600.	3,092.	6,694.			
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.)	351,805.	312,732.	221,201.			885,738.			
11	Total support. Add lines 7 through 10					-	13089399.			
12	Gross receipts from related activities,	etc. (see instructio	ons)			12 1	<u>,946,197.</u>			
13	First 5 years. If the Form 990 is for th	ne organization's fir	rst, second, third, ^r	fourth, or fifth tax y	vear as a section 5	01(c)(3)				
	organization, check this box and stop									
Sec	ction C. Computation of Publi	ic Support Per	centage			r				
	Public support percentage for 2022 (I					14	86.44 %			
	Public support percentage from 2021						86.43 %			
16a	33 1/3% support test - 2022. If the o				14 is 33 1/3% or m	ore, check this bo				
	stop here. The organization qualifies		-							
b	33 1/3% support test - 2021. If the o									
	and stop here. The organization qual									
17a	10% -facts-and-circumstances test	-								
	and if the organization meets the fact			•		•				
	meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization									
b	b 10% -facts-and-circumstances test - 2021. 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									
40	organization meets the facts-and-circu		•							
18	Private foundation. If the organization	DI UIU NOT CHECK A	box on line 13, 16	a, 100, 17a, or 17b	, check this dox a					
						Schedule A	(Form 990) 2022			

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Schedule A (Form 990) 202
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U.S. LUGE ASSOCIATION

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.)

30	ction A. Public Support				_		
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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						
F							
5	The value of services or facilities furnished by a governmental unit to						
	the organization without charge						
	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and 3 received from disqualified persons						
t	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.) ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6						
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
c	Add lines 10a and 10b						
11							
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.)						
14	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3) organiz	ation,
Se	ction C. Computation of Publ	c Support Per	centage				
15	Public support percentage for 2022 (ine 8, column (f), d	livided by line 13, o	column (f))		15	%
16						16	%
Se	ction D. Computation of Inves	stment Income	e Percentage			<u> </u>	
17	Investment income percentage for 20					17	%
18	Investment income percentage from					18	%
19a	a 33 1/3% support tests - 2022. If the	organization did n	not check the box	on line 14, and line	e 15 is more than 3	33 1/3%, and lin	e 17 is not
	more than 33 1/3%, check this box a	nd stop here. The	organization quali	ifies as a publicly s	supported organiza	ation	
k	33 1/3% support tests - 2021. If the	organization did n	not check a box or	n line 14 or line 19	a, and line 16 is mo	ore than 33 1/3%	%, and
	line 18 is not more than 33 1/3%, che						on
20	Private foundation. If the organization	on did not check a	box on line 14, 19	a, or 19b, check t	his box and see ins	structions	
2320	23 12-09-22		-			Schedu	le A (Form 990) 2022
			15				

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Schedule A (Form 990) 2022

U.S. LUGE ASSOCIATION

1

2

3a

Yes No

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")? // "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?
- 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 disgualified 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.)

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3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b Schedule A (Form 990) 2022

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Schedule A	(Form 990) 2022	U.S.	LUGE	ASSOCIATION
Part IV	Supporting Organi	zations (continued	d)

No

			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?	11a		
b	A family member of a person described on line 11a above?	11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			

organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated,

rait vi now providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization

	. or controlled th		
Section C. T	pe II Suppor	ting Organi	zations

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

Section D.	All Type III Supporting Organizations	

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

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the	- vear	(see instructions).
-	Oneon the box next to the method that the organization used to satisfy the integral r art rest during the	s your	(

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

с		The organization supp	oorted a governme	ntal entity. Des	ribe in Part VI /	low you su	pported a	governmental entity	(see instructions	s).
---	--	-----------------------	-------------------	------------------	-------------------	------------	-----------	---------------------	-------------------	-----

17

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "No" provide details in **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.* 232025 12-09-22

3b | Schedule A (Form 990) 2022

2a

2b

3a

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2022.05060 U.S. LUGE ASSOCIATION

Yes No

		<u> </u>		
1	Check here if the organization satisfied the Integral Part Test as a qualif			Part VI). See instructions.
Sect	All other Type III non-functionally integrated supporting organizations m ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
	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	Minimum Asset Amount (add line 7 to line 6)	8		
	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	nally integrated	d Type III supporting orga	anization (see
	· · · · · · · · · · · · · · · · · · ·	· .		

 Schedule A (Form 990) 2022
 U.S. LUGE ASSOCIATION

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

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Schedule A (Form 990) 2022

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instructions).

10 10 Line 8 amount divided by line 9 amount (i) (ii) (iii) Underdistributions Distributable **Excess Distributions** Section E - Distribution Allocations (see instructions) Amount for 2022 Pre-2022 1 Distributable amount for 2022 from Section C, line 6 2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions. 3 Excess distributions carryover, if any, to 2022 a From 2017 **b** From 2018 c From 2019 d From 2020 e From 2021 f Total of lines 3a through 3e g Applied to underdistributions of prior years h Applied to 2022 distributable amount i Carryover from 2017 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2022 from Section D, line 7: \$ a Applied to underdistributions of prior years b Applied to 2022 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2023. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2018 b Excess from 2019 c Excess from 2020 d Excess from 2021 e Excess from 2022 Schedule A (Form 990) 2022

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2022.05060 U.S. LUGE ASSOCIATION

U.S. LUGE ASSOCIATION Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

14-1638206 Page 7

1

2

3

4

5

6 7

8 9 **Current Year**

1 Amounts paid to supported organizations to accomplish exempt purposes

organizations, in excess of income from activity

6 Other distributions (describe in Part VI). See instructions.

Distributable amount for 2022 from Section C, line 6

Total annual distributions. Add lines 1 through 6.

Amounts paid to acquire exempt-use assets

(provide details in Part VI). See instructions.

Amounts paid to perform activity that directly furthers exempt purposes of supported

5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)

Administrative expenses paid to accomplish exempt purposes of supported organizations

Distributions to attentive supported organizations to which the organization is responsive

Schedule A (Form 990) 2022

Section D - Distributions

2

3

4

7

8

9

Schedule A	Form 990) 2022	U.S.	LUGE	ASSOCIATION	14-1638206 Page
Part VI	Supplemental Infor Part IV, Section A, lines 1 line 1; Part IV, Section D, Section D, lines 5, 6, and (See instructions.)	mation. _P , 2, 3b, 3c, 4 lines 2 and 3 8; and Part 3	Provide the b, 4c, 5a 3; Part IV, V, Sectior	e explanations required by Part II, line 10; Part II, line 17a c , 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part n E, lines 2, 5, and 6. Also complete this part for any addition	or 17b; Part III, line 12; 1 and 2; Part IV, Section C, V, Section B, line 1e; Part V, onal information.
32028 12-09-22	2			20	Schedule A (Form 990) 20

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

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

2022

Employer identification number

14-1638206

Department of the Treasury Internal Revenue Service
Name of the organization

(Form 990)

Schedule B

arrie of the organization

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	U.S.	LUGE	ASSOCIATION
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Organization type (check of	
Filers of:	Section:
Form 990 or 990-EZ	X 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

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set in the set of the set of the parts unless to the set of the

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).

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

Schedule B (Form 990) (2022)

U.S. LUGE ASSOCIATION

Name of organization

Page **2** Employer identification number

14-1638206

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	nal space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		- \$ <u>360,825.</u> -	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		- _ \$ <u>1,187,375.</u> -	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$125,000. 	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		- \$90,000. _	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		- \$100,000. -	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$\$309,227.	Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

23

Name of organization

Employer identification number

Page **2**

14-1638206

U.S. LUGE ASSOCIATION

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
7		\$88,275.	Person Payroll Noncash X (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)	

90) (2022)

24

<u>u.s.</u>	LUGE ASSOCIATION		14-1638206
Part II	Noncash Property (see instructions). Use duplicate copies of Part II	if additional space is needed	d.
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
7	CLOTHING ITEMS	_	
		\$88,2'	<u>.75.</u> <u>04/30/23</u>
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		 \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
223453 11-15	5-22	_ \$	Schedule B (Form 990) (2022

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2022.05060 U.S. LUGE ASSOCIATION

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Name of organization

lame of orga	anization		Employer identification numb
I.S. LT	JGE ASSOCIATION		14-1638206
Part III E	Exclusively religious, charitable, etc., contribution		ection 501(c)(7), (8), or (10) that total more than \$1,000 for the y
f	from any one contributor. Complete columns (a)	through (e) and the following line ent	try. For organizations less for the year. (Enter this info. once.)
l	Use duplicate copies of Part III if additional s	space is needed.	
(a) No. from	(b) Purpose of gift	(a) Llos of sift	(d) Description of how gift is hold
Part I	(b) Fulpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
_			[
-			[
		(.) T	
		(e) Transfer of gif	n
	Transferee's name, address, a	ad $\mathbf{7IP} \pm 4$	Relationship of transferor to transferee
-			
-			
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
Part I			(u) Description of new girt is new
-			
-			[
-			
		(a) Transfor of aif	e
		(e) Transfer of gif	11
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
	,,, _,		
_			
(-) N -			
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
Part I			
-			
-			
-			
		(e) Transfer of gif	ft
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
-			
-			
-			
(a) No.			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
_			
		(e) Transfer of gif	ft
I	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
-			
-			
-			

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	HEDULE D n 990)		al Financial Statements nization answered "Yes" on Form 990,		OMB No. 1545-0047
Depart	ment of the Treasury I Revenue Service	Part IV, line 6, 7, 8, 9, 10 A	, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ttach to Form 990. 0 for instructions and the latest information.		Open to Public Inspection
Nam	e of the organization			Emp	loyer identification number 14-1638206
Par	t I Organiza		d Funds or Other Similar Funds or Ac	coun	
		n answered "Yes" on Form 990, Part IV, lin			
			(a) Donor advised funds (I	b) Fund	ds and other accounts
1	Total number at er	nd of year			
2		f contributions to (during year)			
3	Aggregate value of	f grants from (during year)			
4	Aggregate value at	end of year			
5	Did the organizatio	on inform all donors and donor advisors in v	writing that the assets held in donor advised fund	S	
	are the organizatio	n's property, subject to the organization's	exclusive legal control?		Yes No
6	•		dvisors in writing that grant funds can be used or		
	for charitable purp	oses and not for the benefit of the donor o	r donor advisor, or for any other purpose conferri	ng	
De	impermissible priva				Yes No
Par			ganization answered "Yes" on Form 990, Part IV,	line 7.	
1		ervation easements held by the organization			
		of land for public use (for example, recrea			
		f natural habitat	Preservation of a certif	fied his	toric structure
_		of open space			
2	•		ied conservation contribution in the form of a cor		
	day of the tax year				Held at the End of the Tax Year
				2a	
b	-			2b	
			ucture included in (a)	2c	
d		vation easements included in (c) acquired a			
•				2d	
3		vation easements modified, transferred, rei	eased, extinguished, or terminated by the organiz	zation c	during the tax
4	year	 where property subject to conservation eas	company is located		
5		tion have a written policy regarding the per			
Ŭ		orcement of the conservation easements it			Yes No
6	•		handling of violations, and enforcing conservation		
•					nonio dainig the year
7	Amount of expens	es incurred in monitoring, inspecting, hanc	lling of violations, and enforcing conservation eas	ement	s during the year
			······; ······························		
8	Does each conserv	 vation easement reported on line 2(d) abov	e satisfy the requirements of section 170(h)(4)(B)(i)	
					Yes No
9			on easements in its revenue and expense stateme		
	balance sheet, and	l include, if applicable, the text of the footr	note to the organization's financial statements tha	t desci	ribes the
	organization's acc	ounting for conservation easements.			
Par	t III Organiza	ations Maintaining Collections of	Art, Historical Treasures, or Other Si	milar	Assets.
	Complete if	the organization answered "Yes" on Form	990, Part IV, line 8.		
1a	If the organization	elected, as permitted under FASB ASC 95	8, not to report in its revenue statement and bala	nce sh	eet works
	of art, historical tre	asures, or other similar assets held for put	olic exhibition, education, or research in furtheran	ce of p	ublic
	service, provide in	Part XIII the text of the footnote to its finar	ncial statements that describes these items.		
b	If the organization	elected, as permitted under FASB ASC 95	8, to report in its revenue statement and balance	sheet	works of
	art, historical treas	ures, or other similar assets held for public	exhibition, education, or research in furtherance	of pub	lic service,
	•	ng amounts relating to these items:			
					S
					S
2			asures, or other similar assets for financial gain, p	orovide	
	-	ints required to be reported under FASB A	-		
					S
					<u> </u>
	-	eduction Act Notice, see the Instructions	s for Form 990.	:	Schedule D (Form 990) 2022
232051	09-01-22				

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2022.05060	U.S.	LUGE	ASSOCIATION	

Sche		GE ASSOCIATI						<u>38206</u>		age 2
Par	t III Organizations Maintaining C	ollections of Art,	Historical Tre	easures, or	Other S	Similar	Assets	(continu	ied)	
3	Using the organization's acquisition, accession	on, and other records, o	check any of the	following that	make sigr	nificant us	se of its			
	collection items (check all that apply):									
а	Public exhibition	d	Loan or exc	change progra	ım					
b	Scholarly research	e								
c	Preservation for future generations	-								
4	Provide a description of the organization's co	llections and explain h	ow they further t	ne organizatio	n's evemr	t nurnos	in Part	XIII		
5	During the year, did the organization solicit or	-	•	-	-			/		
Ŭ	to be sold to raise funds rather than to be ma							Yes		No
Par	t IV Escrow and Custodial Arrange						Part IV I	_		
	reported an amount on Form 990, Par		in the organizatio	on answered		onn 330,	i aitiv, i	ine 3, 0i		
10	Is the organization an agent, trustee, custodia		v for contribution	e or other ass	ote not inc	sludod				
Id								Yes		No
h	on Form 990, Part X? If "Yes," explain the arrangement in Part XIII a						∟			
a	in res, explain the arrangement in Part XIII a	and complete the follow	wing table.					Amount		
_						4		Amount		
	Beginning balance									
a	Additions during the year					1d				
e	Distributions during the year					1e				
t	Ending balance							7		1
	Did the organization include an amount on Fo				-	?		Yes		No
Par	If "Yes," explain the arrangement in Part XIII.									
Fai	t V Endowment Funds. Complete in						ara haali	(a) Four		haali
		(a) Current year	(b) Prior year	(c) Two year	s back (c	I) Three ye	ars dack	(e) Four	years I	раск
1a	Beginning of year balance									
b	Contributions									
	Net investment earnings, gains, and losses									
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curr	ent year end balance (I	ine 1g, column (a	l)) held as:						
а	Board designated or quasi-endowment	<u> </u>	%							
b	Permanent endowment	%								
с	Term endowment	%								
	The percentages on lines 2a, 2b, and 2c should be a should be should be a should be a should be a should be should be a should	uld equal 100%.								
3a	Are there endowment funds not in the posses	ssion of the organizatio	on that are held a	nd administer	ed for the			_		
	organization by:							`	Yes	No
	(i) Unrelated organizations							3a(i)		
	(ii) Related organizations							3a(ii)		
b	If "Yes" on line 3a(ii), are the related organization	tions listed as required	on Schedule R?					3b		
4	Describe in Part XIII the intended uses of the									
Par	t VI Land, Buildings, and Equipm									
	Complete if the organization answered	d "Yes" on Form 990, F	Part IV, line 11a. S	See Form 990,	, Part X, Iir	ne 10.				
	Description of property	(a) Cost or othe	er (b) Cos	t or other	(c) Acc	umulated	H	(d) Book	value	<u> </u>
	,	basis (investmer	• • •	(other)	• •	eciation		(,		-
1a	Land									
	Buildings									
	Leasehold improvements									
			19	3,507.	11	51,60	5.	31	,90)2.
	Equipment			2,840.		39,22			, 61	
	Other								, 52	
rota	. Add lines 1a through 1e. (Column (d) must e	quai ⊢orm 990, Part X,	column (B), line 1	UC.)						
						5	cneaule	D (Form	33N)	2022

232052 09-01-22

Schedule D (Form 990) 2022 U.S. LUGE AS	SSOCIATION	1	4-1638206 Page 3
Part VII Investments - Other Securities.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11b. See Form 990, Part X, line 12.	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or e	nd-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"			
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or e	nd-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes" of	, ,	11d. See Form 990, Part X, line 15.	-
	Description		(b) Book value
(1) ATHLETE TRAINING FUND			58,809.
(2) BENEFICIAL INTEREST IN NET	T ASSETS OF LU	JGE FOUNDATION	1,691,957.
(3)			

(6) (7) (8) (9)

(5)

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) 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) DUE TO ATHLETES	58,809.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	58,809.

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

Schedule D (Form 990) 2022

1,750,766.

232053 09-01-22

Sche	dule D (Form 990) 2022 U.S. LUGE ASSOCIATION			14-3	1638206 _{Page} 4
Par	t XI Reconciliation of Revenue per Audited Financial Stateme	nts With	Revenue per Re	turn.	
	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	3,672,071.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b	487,690.		
с	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	32,772.		
е	Add lines 2a through 2d			2e	520,462.
3	Subtract line 2e from line 1			3	3,151,609.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		<u></u>	5	3,151,609.
Pa	t XII Reconciliation of Expenses per Audited Financial Stateme		Expenses per F	Returi	n.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements			1	4,084,042.
1 2	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:			1	4,084,042.
-	Total expenses and losses per audited financial statements		487,690.	1	4,084,042.
2	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	2a		1	4,084,042.
2	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	2a 2b	487,690.	1	4,084,042.
2 a b c	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	2a 2b 2c		1	
2 a b c	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses	2a 2b 2c 2d	487,690.	1 2e	663,043.
2 a b c	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	487,690.		
2 a b c d e	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2c 2d	487,690.	2e	663,043.
2 a b c d e 3	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	2a 2b 2c 2d	487,690.	2e	663,043.
2 a b c d e 3 4 a	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	2a 2b 2c 2d 4a	487,690.	2e	663,043.
2 a b c d e 3 4 a b	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) Add lines 4a and 4b	2a 2b 2c 2d 4a 4b	487,690.	2e	<u>663,043</u> . 3,420,999. 0.
2 a b c d e 3 4 a b c 5	Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 4a 4b	487,690.	2e 3	663,043.

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, LINE 2:

THE ASSOCIATION IS EXEMPT FROM H	FEDERAL AND STATE INCO	ME TAXES ON INCO	ME
FROM ACTIVITIES RELATED TO THEIR	R EXEMPT PURPOSES UNDE	R IRC SECTION	
501(C)(3) OF THE INTERNAL REVENU	UE CODE AND IS EXEMPT	FROM INCOME TAXE	S
UNDER SECTION 501(A) OF THE INTE	ERNAL REVENUE CODE AS	ORGANIZATIONS	
DESCRIBED IN IRC SECTION 501(C)	(3). THE ASSOCIATION D	DES NOT HAVE	
UNRELATED BUSINESS INCOME FOR TH	HE YEAR ENDED AUGUST 3	1, 2023.	
PART XI, LINE 2D - OTHER ADJUSTN	MENTS:		
COST OF GOODS SOLD			3,941.
EVENT EXPENSE		17	1,412.
CHANGE IN VALUE OF BENEFICIAL IN	NTEREST TRUST		2,581.
232054 09-01-22	30	Schedule D (Fo	orm 990) 2022
11170309 310848 005890.101	2022.05060 U.S. LUG	E ASSOCIATION	005890.1

Schedule D (Form 990) 2022 U.S. LUGE ASSOCIATION Part XIII Supplemental Information (continued)	14-1638206 Page 5
	32,772.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
EVENT EXPENSE	171,412.
COST OF GOODS SOLD	3,941.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	175,353.
	Schedule D (Form 990) 2022
232055 09-01-22 31	

SCHEDULE G	Suppleme	ntal Information Regarding	Fund	Iraisi	ng or Gaming A	ctivities	OMB	No. 1545-0047
(Form 990)	Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.							
Department of the Treasury	Attach to Form 990 or Form 990-EZ. Open to Public Inspection							
Internal Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.							
Name of the organizatior		GE ASSOCIATION					63820	cation number 6
Part I Fundrais	Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not							
required to	complete this part	t.						
 a Ail solicitat b Internet and c Phone solicitat d In-person so 2 a Did the organization key employees list b If "Yes," list the 10 	tions email solicitations tations licitations on have a written o ed in Form 990, Pa) highest paid indiv	f Solicita g Special or oral agreement with any individual art VII) or entity in connection with p viduals or entities (fundraisers) pursu	tion of tion of fundra (includ	non-g gover iising o ling of onal fu	overnment grants nment grants events ficers, directors, trust undraising services?] Yes to be	No No
compensated at le	ast \$5,000 by the	organization.						
(i) Name and addres or entity (fund		(ii) Activity	tùndraiser have custody or control of from activity fut			(v) Amount p to (or retained fundraiser listed in col.	r by) to	i) Amount paid (or retained by) organization
			Yes	No				
Total								
		n is registered or licensed to solicit o		utions	or has been notified	it is exempt fro	om registr	ation

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

Schedule G (Form 990) 2022

232081 10-27-22

U.S. LUGE ASSOCIATION

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ. lines 1 and 6b. List events with gross receipts greater than \$5,000.

- 1			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
				MASSEY		(add col. (a) through
			WORLD CUP	TRACTOR FUND	5	col. (c))
le			(event type)	(event type)	(total number)	
neverue	1	Gross receipts	97,824.	33,149.	115,497.	246,470
	2	Less: Contributions			58,388.	58,388
	3	Gross income (line 1 minus line 2)	97,824.	33,149.	57,109.	188,082
	4	Cash prizes				
s	5	Noncash prizes				
kpense	6	Rent/facility costs				
Direct Expenses	7	Food and beverages				
기	8	Entertainment				
	9	Other direct expenses			93,317.	181,377
	10			•	•	181,377
	11					6,705
		\$15,000 on Form 990-EZ, line 6a.		(b) Pull tabs/instant	(-) Ollow and the	(d) Total gaming (add
Hevenue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c
ΨI						
r	1	Gross revenue				
	1 2	Gross revenue				
	1 2 3					
		Cash prizes				
		Cash prizes				
	3 4 5	Cash prizes Noncash prizes Rent/facility costs	%	Yes% □%	Yes% No	
Direct Expenses R	3 4 5	Cash prizes Noncash prizes Rent/facility costs Other direct expenses	No		No	
	3 4 5 6	Cash prizes Noncash prizes Rent/facility costs Other direct expenses Volunteer labor	No	□ No	No	
Direct Expenses	3 4 5 6 7 8	Cash prizes	n 5 in column (d)	□ No	No	
	3 4 5 7 8 Ent	Cash prizes	No h 5 in column (d) from line 1, column (d) ucts gaming activities:	No	No	Yes N
a Direct Expenses	3 4 5 7 8 Ent	Cash prizes	No h 5 in column (d) from line 1, column (d) ucts gaming activities:	No	No	YesN
	3 4 5 6 7 8 8 1s t 1f "	Cash prizes	No N	states?	□ No	
	3 4 5 6 7 8 8 1s t 1f "	Cash prizes	No N	states?	□ No	

Schedule G (Form 990) 2022	U.S. LUGE	ASSOCIATION	14-1	638206	Page 3
11 Does the organization conduction		onmembers?		Yes	No
		trust, or a member of a partnership or other			
				Yes	🗌 No
13 Indicate the percentage of gai					
a The organization's facility				13a	%
				13b	%
		es the organization's gaming/special events			
Name					
Address					
15a Does the organization have a	contract with a third party	/ from whom the organization receives gami	ng revenue?	Yes	No No
b If "Yes," enter the amount of g	gaming revenue received	by the organization \$	and the amount		
of gaming revenue retained by	/ the third party \$				
c If "Yes," enter name and addr					
	-				
Name					
Address					
16 Gaming manager information:					
Name					
Gaming manager compensation	on \$				
Description of services provide	ed				
Director/officer	Employee	Independent contractor			
		·			
17 Mandatory distributions:					
	nder state law to make ch	aritable distributions from the gaming proce	eds to		
retain the state gaming license	e?	·		Yes	No No
b Enter the amount of distribution		aw to be distributed to other exempt organiz			
organization's own exempt ac	tivities during the tax yea	r \$			
Part IV Supplemental In	formation. Provide the	e explanations required by Part I, line 2b, co	umns (iii) and (v); and Par	t III, lines 9, 9	b, 1 0b,
15b, 15c, 16, and 17b	o, as applicable. Also prov	ide any additional information. See instructi	ons.		
232083 10-27-22			Sched	ule G (Form 9	90) 2022
		34	Coned		

Schedule G	i (Form 990)
Dart IV	Quantam

Supplemental Information (continued)	
232084 04-01-22	Schedule G (Form 990)

SCHEDULE J	Compensation Information	1	OMB No. 1	545-004	47
(Form 990)	(Forma 000)				
· ,	Compensated Employees		20	LL	-
	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.		Open to	Publ	ic
Department of the Treasury Internal Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe		
Name of the organizati	n n	Employer id	lentificatio	on nui	nber
	U.S. LUGE ASSOCIATION	14-1	63820	6	
Part I Question	ns Regarding Compensation				
				Yes	No
1a Check the approp	riate 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 Housing allowance or residence for perso	nal use			
Travel for co	npanions Payments for business use of personal re	sidence			
Tax indemnification and gross-up payments Health or social club dues or initiation fees					
Discretionary	spending account Personal services (such as maid, chauffe	ur, 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		
	on require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
trustees, and offic	ers, including the CEO/Executive Director, regarding the items checked on line 1a?		2		
	any, of the following the organization used to establish the compensation of the organization's				
	rector. Check all that apply. Do not check any boxes for methods used by a related organizati	on to			
establish compensation of the CEO/Executive Director, but explain in Part III.					
Compensatio	n committee Written employment contract				
	compensation consultant				
Form 990 of	other organizations Approval by the board or compensation of	ommittee			
	id any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
U U	elated organization:		10		x
	ce payment or change-of-control payment?				X
	ceive payment from a supplemental nonqualified retirement plan?		40		X
	ines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		40		- 11
I TES LO ANY OF	ines 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
Only section 501	c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
-	on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	n			
contingent on the					
•			5a		x
	zation?				X
	or 5b, describe in Part III.				
	on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	n			
contingent on the					
0	······		6a		x
	zation?				X
	or 6b, describe in Part III.				
	on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	5			
	ines 5 and 6? If "Yes," describe in Part III		7		x
	s reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the				
			8		x
	did the organization also follow the rebuttable presumption procedure described in				
	n 53.4958-6(c)?		. 9		
	Reduction Act Notice, see the Instructions for Form 990.		ile J (Forn	n 990)	2022

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14-1638206

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

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

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

		(B) Breakdown of W	/-2 and/or 1099-MISC compensation	C and/or 1099-NEC		(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) JIM LEAHY	(i)	144,355.	0.	0.	8,765.	8,366.	161,486.	0.
CEO	(ii)	0.	0.	0.	0.	0.	0.	0
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2022

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J (Form 990) 2022

SCHEDULE	Μ
(Form 990)	

Department of the Treasury Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

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

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

Name of the organization

2022
Open to Public Inspection

14 - 1638206

Employer identification number U.S. LUGE ASSOCIATION

Pa	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 noncash cor	(d) of determintribution a	•	s
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods	X		116,223.	CLOTHING	AND C	THE	RG
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 -							
10								
14	Augulified 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							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
23 24	Archeological artifacts							
24 25	O 11 (
25 26								
20 27								
27 28	Other () Other ()							
<u>20</u> 29	Number of Forms 8283 received by the organiz	I zation during	l the tax year for e	ontributions				
ZJ	for which the organization completed Form 82							
	for which the organization completed form oz	00, 1 art v, L		ement 29			Yes	No
302	During the year, did the organization receive by	v contributio	n any property rer	orted in Part L lines 1 throug	h 28 that it		103	
000	must hold for at least 3 years from the date of							
	exempt purposes for the entire holding period?		,	•		30a		х
h	If "Yes," describe the arrangement in Part II.	·				502	1	
	Does the organization have a gift acceptance	onlicy that re	ouires the review.	of any nonstandard contribut	tions?	31		х
31 32a	Does the organization have a gift acceptance p Does the organization hire or use third parties	•	-	•				
JZd			•	· · ·		00-		x
L	contributions?					<u>32</u> a	1	Δ
	If "Yes," describe in Part II.	olumn (a) fa	ratura of areast	(for which column (a) is the	akad			
33	If the organization didn't report an amount in c describe in Part II.		a type of property	y for which column (a) is chec	JREU,			
LHA	For Paperwork Reduction Act Notice, see	the Instruct	tions for Form 00	n	Sahad	ule M (Fo	rm 000	2022
	i or raper work neutron Act Notice, see	are mou de	aona ior Furin aa		Scheu			2022

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Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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232142 09-09-22	Schedule M (Form 990) 20

005890.1

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(Earm	000)	

(Form 990)

Department of the Treasury Internal Revenue Service Name of the organization 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.



14-1638206

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

U.S. LUGE ASSOCIATION

TECHNICAL COMMITTEE AND RACING SERVICES.

EXPENSES \$ 72,627. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

RACING SERVICES

FORM 990, PART VI, SECTION A, LINE 6:

ACTIVE ATHLETES ELECT ATHLETE REPRESENTATIVES. ACTIVE ATHLETES FROM THE

LAST TEN YEARS THAT ARE EITHER OLYMPIANS AND/OR COMPETED IN THE WORLD

CHAMPIONSHIPS ELECT THE ATHLETES ADVISORY COUNCIL REPRESENTATIVES. RACE

OFFICIALS AND NON-ATHLETES ELECT THE NON-ATHLETIC REPRESENTATIVE, WHICH

MUST BE AN ACTIVE RACE OFFICIAL. EACH RECOGNIZED CLUB SELECTS ITS OWN

REPRESENTATIVE. THE EXECUTIVE BOARD ELECTS FOUR MEMBERS-AT-LARGE. THE

NATIONAL LUGE COMMITTEE ELECTS THE OFFICERS AND FOUR MEMBERS-AT-LARGE.

FORM 990, PART VI, SECTION A, LINE 7A:

SEE ANSWER ON PART VI, SECTION A, LINE 6.

FORM 990, PART VI, SECTION B, LINE 11B:

AN ELECTRONIC VERSION WILL BE DISTRIBUTED UPON COMPLETION TO EVERY MEMBER

OF THE USLA'S EXECUTIVE BOARD, AND A TELEPHONE MEETING SCHEDULED FAIRLY

QUICKLY THEREAFTER. ON THAT CALL, THE EXECUTIVE DIRECTOR / CEO WILL PRESENT

/ EXPLAIN THE TAX RETURN AND INVITE AND ANSWER QUESTIONS. AT THE END OF THE

CALL, THE BOARD WILL BE ASKED TO APPROVE THE 990 - OR - THE CEO WILL BE

ASKED TO CONTACT MCSOLEY MCCOY FOR FOLLOW-UP IF THEY DEEM IT TO BE

 NECESSARY
 BEFORE
 APPROVING
 THE
 990.
 ONCE
 THE
 EXECUTIVE
 BOARD
 FORMALLY

 LHA
 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2022

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APPROVES THE 990, THEN IT WILL BE FILED.

U.S. LUGE ASSOCIATION

Schedule O (Form 990) 2022

Name of the organization

FORM 990, PART VI, SECTION B, LINE 12C:

THE DIRECTOR OF ADMINISTRATION COLLECTS ANNUAL STATEMENTS FROM ALL

ACCESS TO (WHICH, IN THIS CASE, WAS BASED ON DATA ACQUIRED FROM OTHER NGB'S SOME NINE MONTHS PRIOR TO THE END OF THE FISCAL YEAR COVERED BY THIS TAX RETURN). THE EXECUTIVE BOARD'S REVIEW GENERALLY OCCURS IN THE SPRING, IN TANDEM WITH THE ORGANIZATION'S BUDGETING PROCESS AND IN ADVANCE OF ITS SEPTEMBER 1 START TO ITS FISCAL YEAR.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS - ARE POSTED ON THE NATIONAL GOVERNING BODY'S WEB-SITE FINANCIAL STATEMENTS - ARE POSTED ON THE NATIONAL GOVERNING BODY'S WEB-SITE CONFLICT OF INTEREST POLICY - IS DISTRIBUTED ANNUALLY TO ALL STAFF MEMBERS, ALL BOARD MEMBERS AND ALL COMMITTEE MEMBERS, AND REQUIRES AN

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ACKNOWLEDGMENT.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

COACHES/CONSULTANTS:

PROGRAM SERVICE EXPENSES

MANAGEMENT AND GENERAL EXPENSES

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Schedule O (Form 990) 2022

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0.

Employer identification number

14-1638206

196,414.

Name of the organization U.S. LUGE ASSOCIATION	Employer identification numb 14-1638206
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	196,414.
TEAM CLOTHING:	
PROGRAM SERVICE EXPENSES	103,578.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	36,322.
TOTAL EXPENSES	139,900.
BUILDING OPERATIONS:	
PROGRAM SERVICE EXPENSES	19,628.
MANAGEMENT AND GENERAL EXPENSES	58,639.
FUNDRAISING EXPENSES	0 .
TOTAL EXPENSES	78,267.
UKRAINE SUPPORT:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	0 .
FUNDRAISING EXPENSES	49,489.
TOTAL EXPENSES	49,489.
MISCELLANEOUS:	
PROGRAM SERVICE EXPENSES	3,438.
MANAGEMENT AND GENERAL EXPENSES	3,144.
FUNDRAISING EXPENSES	7,261.
TOTAL EXPENSES	13,843.
WHEELS CLINIC EXP:	

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11170309 310848 005890.101

Name of the organization U.S. LUGE ASSOCIATION	Employer identification number 14-1638206
PROGRAM SERVICE EXPENSES	13,324.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	13,324.
SUPPLIER SUPPORT:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	10,707.
TOTAL EXPENSES	10,707.
TELEPHONE:	
PROGRAM SERVICE EXPENSES	15.
MANAGEMENT AND GENERAL EXPENSES	7,671.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	7,686.
SMALL EQUIPMENT PURCHASE:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	6,352.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	6,352.
GENERAL SUPPLIES:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	3,385.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	3,385.

Name of the organization U.S. LUGE ASSOCIATION	Employer identification number 14-1638206
ATHLETE INITIATIVE:	
PROGRAM SERVICE EXPENSES	3,253.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	3,253.
VEHICLE:	
PROGRAM SERVICE EXPENSES	1,917.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	916.
TOTAL EXPENSES	2,833.
POSTAGE:	
PROGRAM SERVICE EXPENSES	614.
MANAGEMENT AND GENERAL EXPENSES	469.
FUNDRAISING EXPENSES	1,223.
TOTAL EXPENSES	2,306.
HOUSING AND MEALS:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	733.
FUNDRAISING EXPENSES	662.
TOTAL EXPENSES	1,395.
ENTERTAINMENT AND GIFTS:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	193 . Schedule O (Form 990) 2022

Name of the organization U.S. LUGE ASSOCIATION	Employer identification number 14-1638206
FUNDRAISING EXPENSES	720.
TOTAL EXPENSES	913.
MEMBER SERVICES:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	626.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	626.
PUBLIC RELATIONS:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	300.
TOTAL EXPENSES	300.
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL 2	A 530,993.
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
CHANGE IN VALUE OF BENEFICIAL INTEREST TRUST	-142,581.
FORM 990, PART XII, LINE 2C	
THERE WERE NO CHANGES IN THE OVERSIGHT OF THE AUDIT FROM	THE PRIOR
YEAR.	

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