



1 Olympic Plaza
Colorado Springs, CO
80909-5780

usaswimming.org

The Form 990 is the annual information return filed by nonprofit organizations with the Internal Revenue Service (IRS), and it provides information to the public and the IRS. In addition to supporting a nonprofit's tax-exempt status, organizations use the Form 990 to share information about its programs and mission with the public. Most tax-exempt organizations must file a Form 990, including USA Swimming, Inc. and USA Swimming Foundation, Inc., under section 501(c)(3). The annual form is due in the fifth month after the organization's fiscal year ends, with the option of a single six-month extension. An independent tax firm prepares the 990 from the audited financial statements and audited general ledgers.

The Form 990 is meaningful and valuable to our organizations for a variety of reasons. The Form 990:

- Provides financial information to accompany our annual independent Audits, including statements of revenue and expenses, beginning and ending balance sheets, and other statements to support responsible financial stewardship of members' and donors' investments in the organizations.
- Illustrates to the public and IRS that the organizations continue to serve the mission for which the IRS granted them tax-exempt status by reporting their activities and accomplishments.
- Demonstrates best governance practices and fiduciary responsibility by reporting independent and involved leadership, documenting decisions, and following written policies and procedures that validate accountability and transparency.

The Form 990 is separate from [the organization's annual Audit](#). An independent external audit firm annually completes an independent Audit of both USA Swimming and USA Swimming Foundation. The Audit follows generally accepted auditing standards (GAAS) and generally accepted accounting principles (GAAP). These are the accounting standards and rules by which companies/organizations record and report their financial activities. A GAAP Audit is an independent examination of a company's financial statements and accounting records to ensure compliance with GAAP performed by an independent audit firm. The yearly Audit gives an opinion that concludes whether the entity's financial statements are fairly presented in all

material respects in accordance with GAAP and can be relied upon. Both of our 2023 Audits received clean, unqualified opinions.

Although the annual Audit and the Form 990 use the same financials and balances, the required IRS tax code for the Form 990 and the required Generally Accepted Accounting Principles (GAAP) for the Audit have different reporting requirements.

The most significant reporting difference between GAAP and the tax code for our organizations is around investment income. The tax code reports the actual transactional gain but not the unrealized gain. The tax code says not to recognize any investment income/loss (gain/loss) until it's settled (realized). So even though our investments may be over the market with gains (unrealized if not sold/settled), the tax code is not going to recognize the "mark to market" gain as revenue until we've sold that position/fund/stock/bond, and we finalize that gain (or loss). For example, in 2023, USA Swimming and USA Swimming Foundation had \$3.64M and \$2.46M of unrealized "mark to market" investment gains (shown in Part XI Line 5). GAAP allows that revenue to be recognized on the Audit, whereas the Form 990 does not until/unless it is sold or realized. The Form 990 Core Form Part XI provides a reconciliation of total net assets.

Another less material difference between GAAP and tax code reporting for our organizations is the treatment of donated services and the use of facilities. For tax reporting purposes, donations of incomplete gifts and donations of time are not recognized as charitable deductions because there's no actual asset transferred. Some examples related to our organizations include the donated time of USA Swimming employees working on USA Swimming Foundation programs and service-related VIK.

Lastly, GAAP requires supporting/related entities to be reported on a consolidated basis, whereas the tax code requires a separate Form 990 tax return for each applicable nonprofit entity. Thus, GAAP treats the USA Swimming Foundation as a supporting/related entity to USA Swimming, which is why the USA Swimming Audit is reported on a consolidated basis with the USA Swimming Foundation, whereas both USA Swimming and the USA Swimming Foundation each file their own Form 990. The referenced Audit totals are available in the Audit's ["Consolidating Statement of Activities and Changes in Net Assets"](#) statement.

The following summary of our 2023 financials aims to provide our membership and stakeholders with a transparent and clear understanding of our fiscal position. Overall, 2023 saw total revenue growth compared to the year prior enabling our continued support of programming from the grassroots to the elite level and paving the way for the execution of the 2024 Olympic Trials and Olympic Games.

Below are highlights from the USA Swimming IRS Form 990, including references to the corresponding figures published earlier in the year in the Audit:

- Net assets increased by \$1.51 million to \$23,093,959 in 2023 (Part I, Line 22).

- Compare to corresponding net asset increase and balance within the [Audit's "Consolidating Statement of Activities and Changes in Net Assets" statement](#), pages 26-27, as well as pages 1-2 of the ["2023 Year End Financial Results Highlights."](#)
- 2023 total revenue per the 990 was \$38,460,900 (Part I, Line 12). Compare to [total revenue per the Audit](#) of \$41,520,284. The \$3.06 million reconciliation between the tax return and Audit is accounted for in the following reporting differences between tax code and GAAP:
 - \$3.64M Unrealized investment gains
 - \$65K Donated services and use of facilities
 - (\$66K) Investment expenses
 - (\$582K) Other misc. reporting differences between tax code and GAAP
- 2023 total expense per the 990 was \$40,593,508 (Part I, Line 18). Compare to [total expense per the Audit](#) of \$40,010,098. The \$583K reconciliation between the tax return and Audit is accounted for in the following reporting differences between tax code and GAAP:
 - \$65K Donated services and use of facilities
 - (\$66K) Investment expenses
 - (\$582K) Other misc. reporting differences between tax code and GAAP

Sincerely,

Kenneth Chung
USA Swimming Board of Directors, Vice Chair Fiscal Oversight

Eric Skufca
USA Swimming Chief Financial Officer

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public Inspection

Form **990**

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

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization USA SWIMMING, INC. Doing Business As				D Employer identification number 20-4264282	
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite		E Telephone number (719) 866-4578	
	1 OLYMPIC PLAZA City or town, state or province, country, and ZIP or foreign postal code				G Gross receipts \$ 48,061,937.	
	COLORADO SPRINGS, CO 80909				H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
F Name and address of principal officer: SHANA FERGUSON 1 OLYMPIC PLAZA, COLORADO SPRINGS, CO 80909				H(c) Group exemption number ▶ 5367		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527						
J Website: ▶ WWW.USASWIMMING.ORG						
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				L Year of formation: 2005 M State of legal domicile: CO		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>NATIONAL GOVERNING BODY FOR THE SPORT OF SWIMMING. WE ADMINISTER COMPETITIVE SWIMMING IN ACCORDANCE WITH THE TED STEVENS OLYMPIC & AMATEUR SPORTS ACT.</u>																	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.																	
	3	15																
	4	14																
	5	101																
	6	18,000																
	7a	1,879,500.																
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Part II Signature Block

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

Sign Here	Signature of officer 	11/11/2024 Date
	Eric Skufca CFO Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name Preparer's signature Date	
	DOREEN B MERZ 10/14/2024	
	Firm's name ▶ STOCKMAN KAST RYAN & CO, LLP	Firm's EIN ▶ 84-1509584
Firm's address ▶ 102 N. CASCADE AVENUE, SUITE 400 COLORADO SPRINGS, CO 80903		Phone no. 719-630-1186

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

USA SWIMMING PROVIDES PROGRAMS AND SERVICES FOR OUR MEMBERS, SUPPORTERS, AFFILIATES, AND THE INTERESTED PUBLIC. WE VALUE THESE MEMBERS OF THE SWIMMING COMMUNITY, AND THE STAFF AND VOLUNTEERS WHO SERVE THEM. CONTINUED ON SCH O.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 9,757,070. including grants of \$ 400,000.) (Revenue \$)

NATIONAL TEAM: AT THE 2023 WORLD CHAMPIONSHIPS THE US TEAM WON SEVEN GOLD AND 38 TOTAL MEDALS, 32 OF WHICH CAME IN OLYMPIC EVENTS. IN ADDITION, THE US QUALIFIED ALL THEIR RELAYS FOR THE 2024 PARIS OLYMPICS AS WELL AS ONE FEMALE OPEN WATER SWIMMER. AT THE 2023 WORLD AQUATICS JUNIOR CHAMPIONSHIPS, THE US TEAM WON 33 MEDALS SETTING FOUR CHAMPIONSHIP RECORDS AND ONE WORLD JUNIOR RECORD. AT THE PAN AMERICAN GAMES USA SWIMMING ATHLETES WON A TOTAL OF 48 MEDALS INCLUDING GOLD IN BOTH THE MEN'S AND WOMEN'S 10K. THROUGHOUT 2023, USA SWIMMING, SENT OVER 90 ATHLETES TO FOUR INTERNATIONAL COMPETITIONS PROVIDING INCREDIBLE EXPERIENCE THE YEAR BEFORE THE OLYMPIC GAMES.

4b (Code:) (Expenses \$ 4,862,249. including grants of \$) (Revenue \$ 4,369,272.)

COMMERCIAL: BUSINESS INTELLIGENCE AND DIGITAL PLATFORMS: 2023 BROUGHT THE ADVANCEMENT OF AUTOMATED MARKETING CAPABILITIES IN SALESFORCE MARKETING CLOUD AND INTRODUCTION OF THE USA SWIMMING NETWORK APPLICATION. THE USA SWIMMING NETWORK IS A NEW CONNECTED TV AND MOBILE APPLICATION OFFERING A COMPREHENSIVE LIBRARY OF DIGITAL CONTENT FROM USA SWIMMING AND SELECT SWIMMING CONTENT CREATORS. CONTINUED, SEE SCHEDULE O.

4c (Code:) (Expenses \$ 4,762,018. including grants of \$) (Revenue \$ 593,946.)

EVENTS: IN 2023, USA SWIMMING HOSTED MULTIPLE MAJOR EVENTS ACROSS MANY LEVELS OF THE SPORT, HIGHLIGHTED BY THE JUNE PHILLIPS 66 NATIONAL CHAMPIONSHIPS IN INDIANAPOLIS, IN AND THE TOYOTA U.S. OPEN IN GREENSBORO, NC IN DECEMBER. OTHER CHAMPIONSHIP-LEVEL EVENTS THAT FEATURED TV AND/OR LIVE WEBCAST INCLUDED FOUR TYR PRO SWIM SERIES EVENTS, OPEN WATER NATIONAL CHAMPIONSHIPS, THREE SPEEDO JUNIOR NATIONAL CHAMPIONSHIPS, FIVE FUTURES CHAMPIONSHIPS, AND 22 SPEEDO SECTIONAL CHAMPIONSHIPS. CONTINUED, SEE SCHEDULE O.

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O (Expenses \$ 11,393,063. including grants of \$ 4,074,193.) (Revenue \$ 22,616,550.)

4e Total program service expenses 30,774,400.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		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 101		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X	
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .			X
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 Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
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?			
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? 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		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?			X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>			
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			

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

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (15), 1b (14), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b (X), 11a (X), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

THE ORGANIZATION 1 OLYMPIC PLAZA COLORADO SPRINGS, CO 80909 (719) 866-4578

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TIMOTHY HINCHEY PRESIDENT & CEO	35.00 5.00			X				895,205.	NONE	67,350.
(2) SHANA FERGUSON CHIEF COMMERCIAL OFFICER	40.00 NONE				X			311,341.	NONE	52,336.
(3) ERIC SKUFCA CHIEF FINANCIAL OFFICER	35.00 5.00			X				299,055.	NONE	61,937.
(4) LINDSAY MINTENKO NATIONAL TEAM	40.00 NONE					X		304,750.	NONE	55,999.
(5) JOEL SHINOFIELD SPORT DEVELOPMENT	40.00 NONE					X		290,975.	NONE	63,399.
(6) MICHELLE STEINFELD SECRETARY & GENERAL COUNSEL	40.00 NONE			X				281,948.	NONE	33,070.
(7) MICHAEL MEADOWS PRINCIPAL SOFTWARE ENGINEER	40.00 NONE					X		181,141.	NONE	39,940.
(8) MATTHEW LUPTON COMMERICAL	40.00 NONE					X		160,188.	NONE	49,210.
(9) ELAINE CALIP EXECUTIVE DIRECTOR, FOUNDATION	40.00 NONE					X		162,423.	NONE	19,799.
(10) BRUCE GEMMELL DIRECTOR	8.00 NONE	X						24,088.	NONE	NONE
(11) KENNETH CHUNG VICE CHAIR FISCAL OVERSIGHT	16.00 NONE	X		X				2,000.	NONE	NONE
(12) ASHLEY TWICHELL WALL DIRECTOR	8.00 NONE	X						675.	NONE	NONE
(13) CHRISTOPHER BREARTON BOARD CHAIR	32.00 NONE	X		X				NONE	NONE	NONE
(14) KATHLEEN FISH BOARD VICE CHAIR (TO 09/2023)	8.00 NONE	X		X				NONE	NONE	NONE

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) KATY ARRIS-WILSON DIRECTOR	8.00 NONE	X					NONE	NONE	NONE	
(16) ANTHONY ERVIN DIRECTOR	8.00 NONE	X					NONE	NONE	NONE	
(17) MAYA DIRADO ANDREWS DIRECTOR	8.00 NONE	X					NONE	NONE	NONE	
(18) NATALIE COUGHLIN-HALL VICE CHAIR	16.00 NONE	X		X			NONE	NONE	NONE	
(19) CLARK HAMMOND DIRECTOR	8.00 NONE	X					NONE	NONE	NONE	
(20) IRA KLEIN DIRECTOR	8.00 NONE	X					NONE	NONE	NONE	
(21) KATIE MEILI DIRECTOR	8.00 NONE	X					NONE	NONE	NONE	
(22) KATHLEEN PRINDLE DIRECTOR	8.00 NONE	X					NONE	NONE	NONE	
(23) WILLIAM SCHALZ DIRECTOR (TO 09/2023)	8.00 NONE	X					NONE	NONE	NONE	
(24) SABIR MUHAMMAD DIRECTOR (FROM 09/2023)	8.00 NONE	X					NONE	NONE	NONE	
(25) ROBERT VINCENT DIRECTOR	8.00 NONE	X					NONE	NONE	NONE	
1b Sub-total							2,913,789.	NONE	443,040.	
c Total from continuation sheets to Part VII, Section A							NONE	NONE	NONE	
d Total (add lines 1b and 1c)							2,913,789.	NONE	443,040.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 26

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SEE SCHEDULE O		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶** 19

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Grants, and Other Similar Amounts; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Compensation, Salaries, Pension, Payroll taxes, Fees for services, Advertising, Office expenses, etc.

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,818,771.	1	7,816,799.
	2 Savings and temporary cash investments	8,281.	2	8,357.
	3 Pledges and grants receivable, net	NONE	3	NONE
	4 Accounts receivable, net	2,742,717.	4	2,809,053.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	NONE	5	NONE
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	NONE	8	NONE
	9 Prepaid expenses and deferred charges	6,055,516.	9	5,880,196.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 14,308,232.		
	b Less: accumulated depreciation	10b 10,563,636.		
		4,254,582.	10c	3,744,596.
	11 Investments - publicly traded securities	30,021,825.	11	27,057,238.
	12 Investments - other securities. See Part IV, line 11	NONE	12	NONE
	13 Investments - program-related. See Part IV, line 11	NONE	13	NONE
	14 Intangible assets	NONE	14	NONE
15 Other assets. See Part IV, line 11	200,339.	15	699,362.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	48,102,031.	16	48,015,601.	
Liabilities	17 Accounts payable and accrued expenses	8,262,224.	17	4,125,455.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	16,569,556.	19	20,169,685.
	20 Tax-exempt bond liabilities	NONE	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	NONE	23	NONE
	24 Unsecured notes and loans payable to unrelated third parties	1,000,000.	24	NONE
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	686,478.	25	626,502.
	26 Total liabilities. Add lines 17 through 25	26,518,258.	26	24,921,642.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	21,583,773.	27	23,093,959.
	28 Net assets with donor restrictions	NONE	28	NONE
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	21,583,773.	32	23,093,959.
33 Total liabilities and net assets/fund balances	48,102,031.	33	48,015,601.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	38,460,900.
2	Total expenses (must equal Part IX, column (A), line 25)	2	40,593,508.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,132,608.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	21,583,773.
5	Net unrealized gains (losses) on investments	5	3,642,794.
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	23,093,959.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
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?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule 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?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2023)

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

USA SWIMMING, INC.

Employer identification number

20-4264282

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990) 2023

JSA
3E1210 1.000

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2022 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10%-facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
 If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8,099,022.	6,891,181.	9,735,092.	8,012,805.	8,962,147.	41,700,247.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	26,794,859.	22,770,132.	24,223,753.	26,360,773.	27,442,395.	127,591,912.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	303,600.	295,072.	125,000.			723,672.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
5 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
6 Total. Add lines 1 through 5	35,197,481.	29,956,385.	34,083,845.	34,373,578.	36,404,542.	170,015,831.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	1,860.	1,860.	1,860.	12,000.	4,500.	22,080.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	456,445.	311,890.	540,563.	137,215.	544,109.	1,990,222.
c Add lines 7a and 7b.	458,305.	313,750.	542,423.	149,215.	548,609.	2,012,302.
8 Public support. (Subtract line 7c from line 6.)						168,003,529.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.	35,197,481.	29,956,385.	34,083,845.	34,373,578.	36,404,542.	170,015,831.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,198,995.	931,649.	1,280,732.	1,330,646.	1,153,431.	5,895,453.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						NONE
c Add lines 10a and 10b	1,198,995.	931,649.	1,280,732.	1,330,646.	1,153,431.	5,895,453.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						NONE
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						NONE
13 Total support. (Add lines 9, 10c, 11, and 12.)	36,396,476.	30,888,034.	35,364,577.	35,704,224.	37,557,973.	175,911,284.
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	95.50%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	95.71%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	3.35%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	3.44%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . .

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . .

Part IV Supporting Organizations

(Complete only if you checked a box 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

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

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	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?		
b	A family member of a person described on line 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

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

Section C. Type II Supporting Organizations

		Yes	No
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)? <i>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).</i>		

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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 year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
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? <i>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.</i>		
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? <i>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.</i>		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (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	

Section 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):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
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	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

Employer identification number

USA SWIMMING, INC.

20-4264282

Organization type (check one):

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

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 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 \$ _____

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).

Name of organization <p style="text-align: center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align: center;">20-4264282</p>
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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
1	N/A <hr/> <hr/>	\$ 5,344,211.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A <hr/> <hr/>	\$ 1,521,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A <hr/> <hr/>	\$ 20,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A <hr/> <hr/>	\$ 20,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A <hr/> <hr/>	\$ 20,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
6	N/A <hr/> <hr/>	\$ 75,282.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align: center;">20-4264282</p>
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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	N/A	\$ 52,138.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
8	N/A	\$ 46,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	N/A	\$ 45,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	N/A	\$ 10,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	N/A	\$ 15,003.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
12	N/A	\$ 10,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align: center;">20-4264282</p>
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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
13	N/A <hr/> <hr/>	\$ 10,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	N/A <hr/> <hr/>	\$ 5,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	N/A <hr/> <hr/>	\$ 10,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	N/A <hr/> <hr/>	\$ 6,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	N/A <hr/> <hr/>	\$ 5,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	N/A <hr/> <hr/>	\$ 5,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align: center;">20-4264282</p>
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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						
19	N/A <hr/> <hr/>	\$ 485,750.	<table style="width:100%; border-collapse: collapse;"> <tr><td style="width:60%;">Person</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> <tr><td>Payroll</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>Noncash</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input checked="" type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input checked="" type="checkbox"/>								
20	N/A <hr/> <hr/>	\$ 5,750.	<table style="width:100%; border-collapse: collapse;"> <tr><td style="width:60%;">Person</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> <tr><td>Payroll</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>Noncash</td><td style="text-align: center;"><input type="checkbox"/></td></tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
21	N/A <hr/> <hr/>	\$ 10,602.	<table style="width:100%; border-collapse: collapse;"> <tr><td style="width:60%;">Person</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> <tr><td>Payroll</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>Noncash</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input checked="" type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input checked="" type="checkbox"/>								
22	N/A <hr/> <hr/>	\$ 10,000.	<table style="width:100%; border-collapse: collapse;"> <tr><td style="width:60%;">Person</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> <tr><td>Payroll</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>Noncash</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input checked="" type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input checked="" type="checkbox"/>								
23	N/A <hr/> <hr/>	\$ 79,636.	<table style="width:100%; border-collapse: collapse;"> <tr><td style="width:60%;">Person</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> <tr><td>Payroll</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>Noncash</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input checked="" type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input checked="" type="checkbox"/>								
24	N/A <hr/> <hr/>	\$ 10,750.	<table style="width:100%; border-collapse: collapse;"> <tr><td style="width:60%;">Person</td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> <tr><td>Payroll</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>Noncash</td><td style="text-align: center;"><input type="checkbox"/></td></tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								

Name of organization <p style="text-align: center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align: center;">20-4264282</p>
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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						
25	N/A <hr/> <hr/> <hr/>	\$ 10,750.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
26	N/A <hr/> <hr/> <hr/>	\$ 10,750.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
27	N/A <hr/> <hr/> <hr/>	\$ 45,750.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
28	N/A <hr/> <hr/> <hr/>	\$ 10,750.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
29	N/A <hr/> <hr/> <hr/>	\$ 10,750.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								
30	N/A <hr/> <hr/> <hr/>	\$ 15,750.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 2px;">Person</td> <td style="width:20%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p>	Person	<input checked="" type="checkbox"/>	Payroll	<input type="checkbox"/>	Noncash	<input type="checkbox"/>
Person	<input checked="" type="checkbox"/>								
Payroll	<input type="checkbox"/>								
Noncash	<input type="checkbox"/>								

Name of organization <p style="text-align: center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align: center;">20-4264282</p>
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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
31	N/A	\$ 10,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	N/A	\$ 5,375.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	N/A	\$ 528,769.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	N/A	\$ 10,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <p style="text-align: center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align: center;">20-4264282</p>
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	APPAREL _____ _____ _____	\$ 75,282.	12/31/2023
11	BAG TAGS _____ _____ _____	\$ 15,003.	12/31/2023
22	LANE LINES _____ _____ _____	\$ 10,000.	12/31/2023
23	RECOVERY TECHNOLOGY _____ _____ _____	\$ 79,636.	12/31/2023
19	TIMING SYSTEM _____ _____ _____	\$ 485,750.	12/31/2023
3	APPAREL _____ _____ _____	\$ 20,750.	12/31/2023

Name of organization <p style="text-align: center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align: center;">20-4264282</p>
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
21	STATIONARY AND PRINTING _____ _____ _____	\$ 10,602.	12/31/2023
5	APPAREL _____ _____ _____	\$ 20,750.	12/31/2023
7	NUTRITION SUPPLEMENT _____ _____ _____	\$ 52,138.	12/31/2023
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization <p style="text-align:center;">USA SWIMMING, INC.</p>	Employer identification number <p style="text-align:center;">20-4264282</p>
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Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	
	_____	_____	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	
	_____	_____	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	
	_____	_____	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	
	_____	_____	
	_____	_____	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

2023

Department of the Treasury
Internal Revenue Service

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization USA SWIMMING, INC.	Employer identification number 20-4264282
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$ _____
- 3 Volunteer hours for political campaign activities. See instructions _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990) 2023

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 65%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
not over \$500,000,	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000,	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No														

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: Description, (a) Yes/No, and (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; a Volunteers?; b Paid staff or management...; c Media advertisements?; d Mailings to members...; e Publications...; f Grants to other organizations...; g Direct contact with legislators...; h Rallies, demonstrations...; i Other activities?; j Total...; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; b If "Yes," enter the amount of any tax incurred under section 4912; c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 main columns: Description and Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); a Current year; b Carryover from last year; c Total; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for providing supplemental information as required by the instructions.

Part IV Supplemental Information (continued)

SCHEDULE C, PART II-B, LINE 1G AND 1 I

MONEY PAID TO SUPPORT OUR EFFORTS IN LOBBYING FOR PROTECTION OF USA
SWIMMING ATHLETES COMPETING COLLEGIATELY AT CALIFORNIA SCHOOLS.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

Name of the organization

Employer identification number

USA SWIMMING, INC.

20-4264282

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue included on Form 990, Part VIII, line 1, Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

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

Schedule D (Form 990) 2023

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? **Yes** **No**

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	16,455,539.	19,927,985.	17,295,618.	19,350,689.	17,623,516.
b Contributions	330,000.	297,500.	120,000.	25,000.	
c Net investment earnings, gains, and losses	2,746,241.	-3,008,946.	1,723,010.	1,646,179.	2,602,173.
d Grants or scholarships	771,250.	761,000.	728,750.	3,726,250.	875,000.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	18,760,530.	16,455,539.	18,409,878.	17,295,618.	19,350,689.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment 63.8100 %
 - b** Permanent endowment 31.2900 %
 - c** Term endowment 4.9000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------------|---------------|
| (i) Unrelated organizations? | 3a(i) | X |
| (ii) Related organizations? | X | 3a(ii) |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | X | 3b |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		2,064,387.	1,500,575.	563,812.
c Leasehold improvements				
d Equipment		1,192,060.	324,681.	867,379.
e Other		11,051,785.	8,738,380.	2,313,405.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,744,596.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .		

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)) . . .		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) INSURANCE LOSS RESERVE	613,593.
(3) DUE TO RELATED ORG. USA SWIMMING	12,909.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	
	626,502.

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

Part XIII Supplemental Information (continued)

SCHEDULE D, PART V, LINE 1A AND LINE G

COLUMN (B) PRIOR YEAR, LINE 1A, AND COLUMN (C) TWO YEARS BACK, LINE 1G:
DURING 2022, THE ORGANIZATION REVIEWED PLEDGES RECEIVABLE AND THE
ENDOWMENT'S ASSETS, AND INCORPORATED A CUMULATIVE ADJUSTMENT FOR PLEDGES
RECEIVABLE WITHIN THE ENDOWMENT'S BEGINNING YEAR BALANCE FOR THE 2022
YEAR.

SCHEDULE D, PART V, LINE 4

USA SWIMMING FOUNDATION, A RELATED ORGANIZATION, HOLDS ENDOWMENT FUNDS
FOR THE BENEFIT OF USA SWIMMING. ENDOWMENT DISTRIBUTIONS PROVIDE FUNDING
FOR GRANTS THAT BENEFIT USA SWIMMING ATHLETES AND COACHES. AN ENDOWMENT
ALSO PROVIDES FUNDING FOR LEARN TO SWIM PROGRAMS.

SCHEDULE D, PART X, LINE 2:

USA SWIMMING AND THE FOUNDATION ARE EXEMPT FROM FEDERAL INCOME TAXES
UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. IN ADDITION, THESE
ENTITIES QUALIFY FOR THE CHARITABLE CONTRIBUTION DEDUCTION AND HAVE BEEN
CLASSIFIED AS ORGANIZATIONS THAT ARE NOT PRIVATE FOUNDATIONS. THE
ORGANIZATION BELIEVES THAT IT DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS
THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS.

Part XIII Supplemental Information (continued)

SCHEDULE D, PART XI, LINE 4B

OTHER CHANGE : \$581,964, \$ \$502,664 SALARY AND BENEFIT EXPENSES NETTED
IN CONTRIBUTIONS-FINANCIAL REVENUE FOR THE AUDITED FINANCIAL STATEMENTS
AND RECLASSIFIED TO EXPENSES FOR TAX RETURN, \$79,300 OF ACCOUNTING
SERVICES NETTED IN GOVERNMENTAL GRANTS REVENUE, RECLASSIFIED TO EXPENSES
FOR THE TAX RETURN.

SCHEDULE D, PART II, LINE 4B

OTHER CHANGE : \$581,964, \$ \$502,664 SALARY AND BENEFIT EXPENSES NETTED
IN CONTRIBUTIONS-FINANCIAL REVENUE FOR THE AUDITED FINANCIAL STATEMENTS
AND RECLASSIFIED TO EXPENSES FOR TAX RETURN, \$79,300 OF ACCOUNTING
SERVICES NETTED IN GOVERNMENTAL GRANTS REVENUE, RECLASSIFIED TO EXPENSES
FOR THE TAX RETURN.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Attach to Form 990.

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

Name of the organization

Employer identification number

USA SWIMMING, INC.

20-4264282

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) EAST ASIA AND THE PACIFIC	NONE	NONE	PROGRAM SERVICES	TRAVEL EXPENSES	734,076.
(2) SOUTH AMERICA	NONE	NONE	PROGRAM SERVICES	TRAVEL EXPENSES	9,725.
(3) EUROPE	NONE	NONE	PROGRAM SERVICES	TRAVEL EXPENSES	141,768.
(4) MIDDLE EAST AND NORTH AFRICA	NONE	NONE	PROGRAM SERVICES	TRAVEL EXPENSES	144,662.
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal	NONE	NONE			1,030,231.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	NONE	NONE			1,030,231.

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

Schedule F (Form 990) 2023

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

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

3 Enter total number of other organizations or entities _____

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

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

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE F, PART I, LINES 3

THE ORGANIZATION REPORTS ALL EXPENDITURES BASED ON THE ACCRUAL METHOD OF ACCOUNTING.

**SCHEDULE G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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.

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

**Open to Public
Inspection**

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

Name of the organization

Employer identification number

USA SWIMMING, INC.

20-4264282

Part I 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.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		GOLDEN GOGGLES (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	514,600.		514,600.
	2	Less: Contributions	242,700.		242,700.
	3	Gross income (line 1 minus line 2)	271,900.		271,900.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	142,215.		142,215.
	8	Entertainment			
	9	Other direct expenses	631,247.		631,247.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				-501,562.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

- 17 Mandatory distributions:
 - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
 - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

USA SWIMMING, INC.

Employer identification number

20-4264282

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) CSCAA 5101 NW 21ST AVE FT LAUDERDALE, FL 33303	59-6145666	501(C)(3)	100,000.				COACHING SUPPORT
(2) DIVERSITY IN AQUATICS PO BOX 25633 ALEXANDRIA, VA 22313	26-3360459	501(C)(3)	36,000.				DEI SUPPORT
(3) TAC TITANS 275 CONVENTION DR CARY, NC 27511	14-1839387	501(C)(3)	15,460.				CLUB EXCELLENCE
(4) DC DEPARTMENT OF RECREATION PO BOX 55661 WASHINGTON, DC 20040	53-6001131	501(C)(3)	7,093.				CLUB EXCELLENCE
(5) NATIONS CAPITAL SWIM CLUB 8101 WOLFTRAP RD. VIENNA, VA 22182	80-0851325	S CORP	12,010.				CLUB EXCELLENCE
(6) SWIMMAC CAROLINA 9850 PROVIDENCE CHARLOTTE, NC 28277	59-1769720	501(C)(3)	17,640.				CLUB EXCELLENCE
(7) DYNAMO SWIM CLUB 3119 SHALLOWFORD RD NE CHAMBLEE, GA 30341	58-1076889	C CORP	9,930.				CLUB EXCELLENCE
(8) CARMEL SWIM CLUB 515 E MAIN ST SUITE 100 CARMEL, IN 46032	35-1468610	C CORP	11,720.				CLUB EXCELLENCE
(9) SARASOTA SHARKS 8501 POTTER PARK DR. SARASOTA, FL 34238	82-3302879	501(C)(3)	9,540.				CLUB EXCELLENCE
(10) SANDPIPER OF NEVADA 4460 S DURANGO DR. STE. A, LAS VEGAS, NV	88-0151712	501(C)(3)	12,180.				CLUB EXCELLENCE
(11) NOVA OF VIRGINIA AQUATICS 100 NOVA WAY HENRICO, VA 23229	54-1427388	C CORP	10,060.				CLUB EXCELLENCE
(12) GRAMBLING STATE UNIVERSITY 403 S MAIN ST GRAMBLING, LA 71245	72-6000751	501(C)(3)	10,000.				DEI SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 21

3 Enter total number of other organizations listed in the line 1 table 9

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

Schedule I (Form 990) 2023

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

USA SWIMMING, INC.

Employer identification number

20-4264282

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) MOREHOUSE COLLEGE 720 WESTVIEW DR., SW ATLANTA, GA 30310	58-1438873	501 (C) (3)	10,000.				DEI SUPPORT
(2) TEXAS SOUTHERN UNIVERSITY 3100 CLEBURNE ST HOUSTON, TX 77004	74-6001391	501 (C) (3)	10,000.				DEI SUPPORT
(3) IRVINE NOVAQUATICS 32 BRENA IRVINE, CA 92620	95-3180357	501 (C) (3)	9,450.				CLUB EXCELLENCE
(4) SWIM ATLANTA AQUATICS 4850 SUGARLOAF PKWY #702, LAWRENCEVILLE, GA	20-4300861	LLC	8,900.				CLUB EXCELLENCE
(5) LAKESIDE SWIM TEAM 1928 WOODBOURNE AVENUE LOUISVILLE, KY 40205	31-1054854	C CORP	9,110.				CLUB EXCELLENCE
(6) LONG ISLAND 750 STEWART AVE., UNIT F, GARDEN CITY, NY	11-3230107	501 (C) (3)	8,930.				CLUB EXCELLENCE
(7) ELMBROOK SWIM CLUB PO BOX 323 BROOKFIELD, WI 53008	51-0180533	501 (C) (3)	9,760.				CLUB EXCELLENCE
(8) BOLLES SCHOOL SHARKS 7400 SAN JOSE BLVD JACKSONVILLE, FL 32217	59-0637814	501 (C) (3)	11,260.				CLUB EXCELLENCE
(9) LAKESIDE AQUATICS 5108 ABBEY GLEN DR FLOWER MOUND, TX 75028	75-1835239	C CORP	9,730.				CLUB EXCELLENCE
(10) NORFOLK STATE UNIVERSITY 700 PARK AVE NORFOLK, VA 23504	54-6002808	501 (C) (3)	30,000.				DEI SUPPORT
(11) LANE COLLEGE 545 LANE AVE JACKSON, TN 38301	62-0570060	501 (C) (3)	10,000.				DEI SUPPORT
(12) NC CENTRAL UNIVERSITY 1801 FAYETTEVILLE ST DURHAM, NC 27707	56-6000730	501 (C) (3)	10,000.				DEI SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) 2023

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

USA SWIMMING, INC.

Employer identification number

20-4264282

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) LAHAINA SWIM CLUB PO BOX 432 LAHAINA, HI 96767	45-5523587	501 (C) (3)	10,000.				DISASTER RECOVERY
(2) PIEDMONT FAMILY YMCA 151 MCINTIRE PARK DR, CHARLOTTESVILLE, VA	54-1717336	501 (C) (3)	9,340.				CLUB EXCELLENCE
(3) AQUAJETS 6545 FLYING CLOUD DR. STE.202, EDEN PRAIRIE	20-5956938	C CORP	8,990.				CLUB EXCELLENCE
(4) RED WAVE PO BOX 173 MONTCLAIR, NJ 07042	22-2498619	501 (C) (3)	8,980.				CLUB EXCELLENCE
(5) MASON MANTA RAYS 6050 MASON-MONTGOMERY ROAD MASON, OH 45040	31-6001070	GOVERNMENT	8,770.				CLUB EXCELLENCE
(6) JERSEY WAHOOS SWIM CLUB 4101 CHURCH RD MT LAUREL, NJ 08054	22-2004362	501 (C) (3)	8,750.				CLUB EXCELLENCE
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) 2023

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 MEDAL MONEY, ATHLETE STIPENDS AND RECORD BONUSES	80	3,254,590.			
2 ATHLETE GRANTS	32	400,000.			
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART I, LINE 2:

APPLICANTS MUST QUALIFY, WHERE APPLICABLE, FOR CERTAIN GRANTS, AND A FINAL REPORT IS REQUIRED TO BE SUBMITTED TO USA SWIMMING.

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART III, COLUMN B, LINE 1-2

THE NUMBER OF RECIPIENTS REPORTED IS BASED ON THE NUMBER OF FULFILLED GRANT AND STIPEND APPLICATIONS, AND THE NUMBER OF INDIVIDUALS COUNTED WHO RECEIVED MEDALS OR BONUS MONIES.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

USA SWIMMING, INC.

Compensation Information

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

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

20-4264282

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** **4b**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 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.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** **5b**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** **6b**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** **9**

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
1a		
1b		
2		
3		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7	<input checked="" type="checkbox"/>	
8		<input checked="" type="checkbox"/>
9		

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

Schedule J (Form 990) 2023

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

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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 TIMOTHY HINCHEY PRESIDENT & CEO	(i)	690,205.	196,000.	9,000.	33,000.	34,350.	962,555.	
	(ii)							
2 SHANA FERGUSON CHIEF COMMERCIAL OFFICER	(i)	258,841.	52,500.	NONE	31,500.	20,836.	363,677.	
	(ii)							
3 ERIC SKUFCA CHIEF FINANCIAL OFFICER	(i)	248,055.	51,000.	NONE	30,600.	31,337.	360,992.	
	(ii)							
4 MICHELLE STEINFELD SECRETARY & GENERAL COUNSEL	(i)	234,948.	47,000.	NONE	21,500.	11,570.	315,018.	
	(ii)							
5 LINDSAY MINTENKO NATIONAL TEAM	(i)	252,750.	52,000.	NONE	31,200.	24,799.	360,749.	
	(ii)							
6 JOEL SHINOFIELD SPORT DEVELOPMENT	(i)	240,975.	50,000.	NONE	30,000.	33,399.	354,374.	
	(ii)							
7 MICHAEL MEADOWS PRINCIPAL SOFTWARE ENGINEER	(i)	164,341.	16,800.	NONE	18,480.	21,460.	221,081.	
	(ii)							
8 MATTHEW LUPTON COMMERICAL	(i)	144,858.	15,330.	NONE	16,863.	32,347.	209,398.	
	(ii)							
9 ELAINE CALIP EXECUTIVE DIRECTOR, FOUNDATION	(i)	147,198.	15,225.	NONE	3,654.	16,145.	182,222.	
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

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, PART I, LINE 7:

PERFORMANCE BASED COMPENSATION IS PAID TO KEY EMPLOYEES PURSUANT TO THE
EMPLOYMENT PRACTICES OF THE ORGANIZATION. THIS COMPENSATION IS NOT BASED
ON PERFORMANCE OF THE ORGANIZATION, BUT INSTEAD IS BASED ON INDIVIDUAL
PERFORMANCE OF EACH EMPLOYEE.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

USA SWIMMING, INC.

Employer identification number

20-4264282

Part 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	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (SEE SUPP PAGE)		9.	1,325,468.	
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** NONE

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2023

JSA

3E1298 1.000

Part II **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.

SCHEDULE M, COLUMN B, LINE 25

COLUMN B REPORTS THE NUMBER OF CONTRIBUTIONS.

Part II 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.

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

DESCRIPTION	(A) CHECK	(B) NUMBER OF CONTRIBUTIONS	(C) REVENUES REPORTED	(D) METHOD OF DETERMINING
APPAREL	X	3	678,089.	FMV
TIMING SYSTEM	X	1	480,000.	FMV
RECOVERY TECHNO	X	1	79,636.	FMV
NUTRITION SUPPL	X	1	52,138.	FMV
BAG TAGS	X	1	15,003.	FMV
STATIONARY & PR	X	1	10,602.	FMV
LANE LINES	X	1	10,000.	FMV
TOTALS		9.	1,325,468.	

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

USA SWIMMING, INC.

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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

20-4264282

FORM 990, PART III, LINE 4B:

COMMUNICATIONS: MEDIA RELATIONS CENTERED AROUND NUMEROUS DOMESTIC AND INTERNATIONAL COMPETITIONS, FOCUSING ON STRONG INTERNAL COMMUNICATIONS TO OUR NEARLY 400,000 MEMBERS. THANKS TO ENHANCEMENTS IN OUR AUTOMATED COMMUNICATIONS, THE ORGANIZATION SENT MILLIONS OF AUTOMATED EMAILS, VASTLY EXPANDING OUR PERSONALIZED MEMBER COMMUNICATION TOUCHPOINTS. THE TEAM ALSO PUBLISHED ONE PRINTED EDITORIAL -- SPLASH MAGAZINE -- DISTRIBUTED TO EVERY USA SWIMMING MEMBER HOUSEHOLD.

PARTNERSHIPS & EVENT MARKETING: 2023 BROUGHT TO LIFE A NEW LONG-TERM PARTNER IN ONEAMERICA FINANCIAL AND A LARGE-SCALE PHILLIPS 66 NATIONAL CHAMPIONSHIPS WITH CORPORATE HOSPITALITY AND A FAN ACTIVATION SPACE. THE ORGANIZATION FOCUSED ON SIGNING NEW LOCAL PARTNERSHIPS FOR 2024 OLYMPIC TEAM TRIALS - SWIMMING.

CREATIVE & PRODUCTIONS: THE PRODUCTIONS TEAM CREATED MULTIPLE SPONSOR-SPECIFIC VIDEO PROJECTS, INCLUDING LONG FORM VIDEO, MULTI-INSTALLMENT SHORT FORM VIDEO AS WELL AS CAMPAIGN, PROGRAM SUPPORT AND SOCIAL-SPECIFIC VIDEO CONTENT. PRODUCTIONS CONTINUED HANDS-ON SUPPORT FOR LIVE STREAM, OTT AND NBC BROADCAST EVENTS. THE CREATIVE TEAM CONTINUED TO BUILD ROBUST STYLE GUIDES, COLLATERAL AND VISUAL IDENTITIES FOR EVENTS, LSCS, MARKETING CAMPAIGNS AND LIVE EVENT ACTIVATIONS.

FORM 990, PART III, LINE 4C:

EVENTS (CONTINUED): USA SWIMMING ALSO PROVIDED SUPPORT FOR OTHER CHAMPIONSHIP EVENTS INCLUDING THE SENIOR, AGE GROUP, AND OPEN WATER ZONE

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

USA SWIMMING, INC.

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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

20-4264282

CHAMPIONSHIPS.

FORM 990, PART III, LINE 4D:

RISK MANAGEMENT: AS A BENEFIT OF MEMBERSHIP, USA SWIMMING PROVIDES MEMBERS AND VOLUNTEERS WITH PARTICIPANT ACCIDENT INSURANCE. MEMBER CLUBS ARE ALSO PROVIDED COMMERCIAL GENERAL LIABILITY INSURANCE TO COVER THIRD PARTY INJURY AND PROPERTY DAMAGE CLAIMS AND ALLOW CLUBS TO USE FACILITIES THAT REQUIRE PROOF OF THIRD-PARTY LIABILITY INSURANCE COVERAGE. ELITE ATHLETE HEALTH INSURANCE AND SPORTS INJURY COORDINATION OF BENEFITS ARE PROVIDED TO NATIONAL TEAM ATHLETES THAT ELECT TO PARTICIPATE IN THE PROGRAM. DOMESTIC AND INTERNATIONAL TRAVEL ACCIDENT INSURANCE IS PROVIDED TO ATHLETES, COACHES, AND SUPPORT PERSONNEL WHO TRAVEL TO COMPETITIONS. FOREIGN COMMERCIAL LIABILITY INSURANCE COVERAGES ARE ALSO PROVIDED TO TEAM, STAFF, AND VOLUNTEERS WHO TRAVEL ON BEHALF OF THE USA SWIMMING NATIONAL TEAMS. MEDICAL PROFESSIONAL LIABILITY INSURANCE IS PROVIDED TO HEALTH CARE PROFESSIONALS WHO ACT AS EVENT VOLUNTEERS TO THE USA SWIMMING TEAM AT THE REQUEST OF THE NATIONAL TEAM OR UPON APPLICATION TO USA SWIMMING.

SPORT DEVELOPMENT: IN 2023, SPORT DEVELOPMENT AGAIN INCREASED ITS DIVERSITY, EQUITY AND INCLUSION SCOPE BY PROVIDING COMMUNITY IMPACT GRANTS TO OVER THIRTY USA SWIMMING CLUBS ACROSS THE COUNTRY TO EXPAND ACCESS TO COMPETITIVE SWIMMING PROGRAMS IN COMMUNITIES THAT HAVE TRADITIONALLY LACKED ACCESS. IN ADDITION, WE PROVIDED GRANTS TO SEVERAL HISTORICALLY BLACK COLLEGES AND UNIVERSITIES TO CREATE COMMUNITY BASED COMPETITIVE SWIMMING AND LEARN-TO-SWIM PROGRAMS IN THEIR CAMPUS POOLS.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

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USA SWIMMING LAUNCHED THE NEW USA SWIMMING UNIVERSITY ONLINE COACH EDUCATION PLATFORM AND COACH CERTIFICATION PROGRAM IN 2022. IN 2023, A NEW HEAD COACH CERTIFICATION WAS LAUNCHED AND THE WORK TO PRODUCE OFFICIAL'S CERTIFICATION AND THE LEGACY COACH EDUCATION PROGRAM WAS STARTED WITH COMPLETION SLATED FOR 2024. USA SWIMMING'S ORGANIZATION-WIDE DIGITAL TRANSFORMATION PROGRESS INCLUDES NEW SELF-SERVE ANALYTICS TOOLS FOR CLUBS TO SUPPORT THEIR BUSINESSES AND MEMBERSHIP GROWTH, AS WELL AS PROVIDE INSIGHT AROUND PERFORMANCE DEVELOPMENT. USA SWIMMING AGAIN PROVIDED IN-PERSON CAMP OPPORTUNITIES TO ATHLETES AND COACHES ATTENDING NATIONAL SELECT CAMPS, NATIONAL DIVERSITY SELECT CAMPS, ZONE SELECT CAMPS (4), AND REGIONAL DIVERSITY CAMPS (3). THESE CAMPS PROVIDE COMPREHENSIVE LEARNING AND DEVELOPMENT OPPORTUNITIES FOR PROMISING ATHLETES (370) AND COACHES (80) PREPARING THEM FOR POTENTIAL FUTURE NATIONAL JUNIOR TEAMS AND NATIONAL TEAMS.

OUR TEAM SERVICES GROUP CONTINUES TO PROVIDE SUPPORT FOR CLUBS ON BUSINESS OPERATIONS, GOVERNANCE, PERFORMANCE, ATHLETE DEVELOPMENT, AND MEMBERSHIP SUPPORT. THE TEAM HAS LAUNCHED AND INCREASED ENGAGEMENT WITH FOUR SUCCESSFUL COACH DEVELOPMENT NETWORKS- HIGH PERFORMANCE, SENIOR ATHLETE, 11-14 ATHLETE DEVELOPMENT, AND THE 10 AND UNDER NETWORK. WE HAVE ALSO LAUNCHED A NEW CLUB SUCCESS PROGRAM TO SUPPORT NEW CLUBS IN THEIR FIRST THREE YEARS OF EXISTENCE TO ENSURE THEIR SUCCESS AND THAT IN TURN PROVIDES NEW OPPORTUNITIES FOR FAMILIES TO JOIN AND HAVE A POSITIVE EXPERIENCE IN THE SPORT.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

USA SWIMMING, INC.

Supplemental Information to Form 990 or 990-EZ

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OMB No. 1545-0047

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Inspection**

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20-4264282

FORM 990, PART VI, SECTION A, LINE 4

THE BYLAWS OF THE ORGANIZATION WERE AMENDED : (1) TO REMOVE THE GEOGRAPHIC DIVERSITY REQUIREMENT FOR BOARD MEMBERS AND (2) TO MEMORIALIZE APPOINTMENT AND TERMS OF THE CHAIR AND VICE CHAIR OF THE NATIONAL BOARD OF REVIEW.

FORM 990, PART VI, SECTION A, LINE 6

THE CORPORATION IS A MEMBERSHIP ORGANIZATION. THERE ARE TWO CLASSES OF NON-VOTING MEMBERS, GROUPS AND INDIVIDUALS. MEMBERS HAVE REPRESENTATION THROUGH THE HOUSE OF DELEGATES (HOD). EACH LOCAL SWIMMING COMMITTEE (LSC) HAS MEMBERS IN THE HOD, ATHLETES ARE ELECTED TO THE HOD, AND OTHER CONSTITUENCY GROUPS ELECT AND APPOINT MEMBERS TO THE HOD.

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

MEMBERS OF THE BOARD OF DIRECTORS ARE ELECTED BY THE HOUSE OF DELEGATES (HOD), ELECTED BY THE ATHLETES, APPOINTED BY A USA SWIMMING COMMITTEE, AND ELECTED BY ALLIED ORGANIZATIONS.

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

THE HOUSE OF DELEGATES (HOD) IS RESPONSIBLE FOR THE FOLLOWING ACTIONS:

- 1) ELECTION OF CERTAIN BOARD MEMBERS
- 2) APPROVAL OF CHANGES TO THE RULEBOOK
- 3) APPROVAL OF CERTAIN CHANGES TO THE BYLAWS
- 4) SETTING CERTAIN TYPES OF MEMBERSHIP FEES

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

THE FORM IS DISTRIBUTED TO THE ENTIRE BOARD OF DIRECTORS VIA EMAIL AND BOARD MEMBERS ARE GIVEN THE OPPORTUNITY TO PROVIDE INPUT BEFORE FILING.

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

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

USA SWIMMING, INC.

Supplemental Information to Form 990 or 990-EZ

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OMB No. 1545-0047

2023

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Inspection**

Employer identification number

20-4264282

EACH DIRECTOR, OFFICER, COMMITTEE MEMBER AND EMPLOYEE SHALL ANNUALLY SIGN

A STATEMENT WHICH AFFIRMS SUCH PERSON:

1. HAS RECEIVED A COPY OF THE CONFLICTS OF INTEREST POLICY,

2. HAS READ AND UNDERSTANDS THE POLICY,

3. HAS AGREED TO COMPLY WITH THE POLICY, AND

4. UNDERSTANDS THAT USA SWIMMING IS A CHARITABLE ORGANIZATION AND IN

ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN

ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES. THE

DISCLOSURE STATEMENTS SHALL BE REVIEWED BY USA SWIMMING'S GENERAL

COUNSEL. ANY ISSUES NOT PREVIOUSLY DISCLOSED SHALL BE REFERRED BY HIM OR

HER TO THE BOARD OR APPROPRIATE COMMITTEE. THE DISCLOSURE STATEMENTS

SHALL BE RETAINED IN THE FILES OF THE GENERAL COUNSEL.

AT THE BEGINNING OF EACH BOARD MEETING, BOARD MEMBERS ARE ASKED TO

DISCLOSE ANY CONFLICTS OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15 A & B:

A SPECIAL COMMITTEE OF THE BOARD OF DIRECTORS DEVELOPED AN EMPLOYMENT

CONTRACT FOR THE CURRENT CEO USING COMPARABLE COMPENSATION DATA FROM

OTHER NATIONAL GOVERNING BODIES AND LIKE INDUSTRIES. THE HUMAN RESOURCE

DEPARTMENT REVIEWS SALARY SURVEYS AND DATA FROM OTHER NATIONAL GOVERNING

BODIES TO SET AND ADJUST COMPENSATION FOR OFFICERS AND OTHER KEY

EMPLOYEES.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST

POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON THE

ORGANIZATION'S WEBSITE. THE ORGANIZATION WILL ALSO PROVIDE IN A TIMELY

**SCHEDULE O
(Form 990 or 990-EZ)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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 990-EZ.

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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Name of the organization

Employer identification number

USA SWIMMING, INC.

20-4264282

MANNER, COPIES OF ALL GOVERNING DOCUMENTS, INCLUDING ITS CONFLICT OF
INTEREST POLICY AND FINANCIAL STATEMENTS WHEN REQUESTED IN WRITING OR IN
PERSON.

FORM 990, PART VII, SECTION A, LINE 1A

THE NUMBER OF HOURS OF OFFICERS, KEY EMPLOYEES, AND HIGHLY COMPENSATED
EMPLOYEES IS BASED ON NUMBER OF HOURS FOR A FULL TIME POSITION. THE HOURS
DO NOT REFLECT ACTUAL HOURS SPENT BY THESE EMPLOYEES.

FORM 990, PART IX, COLUMN (D)

USA SWIMMING, INC IS PART OF A CONSOLIDATED ENTITY REPORTING ON SEPARATE
990S. AS SUCH, CERTAIN FUNCTIONS AND THE RELATED EXPENSES ARE REPORTED IN
A SEPARATE ENTITY. PLEASE SEE USA SWIMMING FOUNDATION FOR ADDITIONAL
INFORMATION.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION HAS AN AUDIT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR
SELECTING THE INDEPENDENT AUDITOR FOR THE FINANCIAL STATEMENT AUDIT. THIS
PROCESS HAS NOT CHANGED FROM PRIOR YEARS.

Name of the organization USA SWIMMING, INC.	Employer identification number 20-4264282
---	---

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

DESCRIPTION	GRANTS	EXPENSES	REVENUE
-----	-----	-----	-----
RISK MANAGEMENT		755,188.	
SPORT DEVELOPMENT	4,074,193.	10,637,875.	22,616,550.
	-----	-----	-----
TOTALS	4,074,193.	11,393,063.	22,616,550.
	=====	=====	=====

Name of the organization

Employer identification number

USA SWIMMING, INC.

20-4264282

FORM 990, PART VI, LINE 17 - STATES

=====

AL, AR, CA, CO,
FL, GA, HI, IL, KS, KY, MD, MA, MI,
MN, MS, NH, NJ, NM, NY, NC, OR, PA,
RI, SC, TN, UT, VA, WV, WI,

Name of the organization

USA SWIMMING, INC.

Employer identification number

20-4264282

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
DODD TECHNOLOGIES 720 WEST PIONEER TRACE SUITE 200 PENDLETON, IN 46064	EVENT PRODUCTION	1,374,814.
CATALYTE INC PO BOX 31246 TAMPA, FL 33631	IT	1,118,609.
ECLIPSE PRODUCTIONS 605 MANNS HARBOR DR APOLLO BEACH, FL 33572	EVENT PRODUCTION	995,347.
TAKE IT LIVE MEDIA 26752 OAKE AVE SUITE L CANYON COUNTRY, CA 91315	STREAMING SERVICES	425,837.
INSTRUCTURE INC 6330 SOUTH 3000 EAST SUITE 700 SALT LAKE CITY, UT 84121	EDUCATION PLATFORM	294,700.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

USA SWIMMING, INC.

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

20-4264282

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) USA SWIMMING FOUNDATION, INC. 72-1581977 1 OLYMPIC PLAZA COLORADO SPRINGS, CO 80909	FUNDRAISING	CO	501 (C) (3)	12 (A)	USA SWIMMING	X	
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2023

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) SWIM TRIALS, LLC 26-0522174 1 OLYMPIC PLAZA COLORADO SPRIN	OLYMPIC TRIALS	CO	USA SWIMMING	EXEMPT FUNCTION	-12,189.	NONE		X	NONE		X	50.0000
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	X	
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) USA SWIMMING FOUNDATION, INC.	A	70,000.	CASH
(2) USA SWIMMING FOUNDATION, INC.	C	1,521,000.	CASH
(3) USA SWIMMING FOUNDATION, INC.	D	559,362.	CASH
(4) USA SWIMMING FOUNDATION, INC.	J	70,000.	CASH
(5) USA SWIMMING FOUNDATION, INC.	L	770,000.	CASH
(6) USA SWIMMING FOUNDATION, INC.	Q	200,000.	ESTIMATED CASH

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

SCHEDULE R, PART III, LINE 1

SWIM TRIALS, LLC DISSOLVED DURING THE 2023 CALENDAR YEAR.

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

For calendar year 2023 or other tax year beginning 01/01, 2023, and ending 12/31, 2023

2023

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section including: A Check box if address changed, B Exempt under section 501(C)(3), C Book value of all assets at end of year, D Employer identification number, E Group exemption number, F Check box if an amended return, G Check organization type.

Form header section including: H Check if filing only to claim, I Check if a 501(c)(3) organization filing a consolidated return, J Enter the number of attached Schedules A, K During the tax year, was the corporation a subsidiary, L The books are in care of THE ORGANIZATION.

Table for Part I: Total Unrelated Business Taxable Income. Columns include line number, description, and amount. Values include NONE for lines 1, 3, 5, 7, 9, 11.

Table for Part II: Tax Computation. Columns include line number, description, and amount. Values include NONE for lines 1, 3, 5, 7.

Table for Part III: Tax and Payments. Columns include line number, description, and amount. Values include NONE for lines 2, 4.

Part III Tax and Payments (continued)

6a Payments: Preceding year's overpayment credited to the current year	6a		
b Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Elective payment election amount from Form 3800	6g		
h Payment from Form 2439	6h		
i Credit from Form 4136	6i		
j Other (see instructions)	6j		
7 Total payments. Add lines 6a through 6j	7		
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		NONE
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11 Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11		

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

1 At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
4 Enter available pre-2018 NOL carryovers here \$ <u>445,215.</u> . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
511120	\$ 108,994.	
541800	\$ 150,496.	
541900	\$ 392,141.	
_____	\$ _____	
6a Reserved for future use		
b Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	<i>Eric Skufca</i> Signature of officer	11/07/2024 Date	CFO Title
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	DOREEN B MERZ	<i>Doreen B Merz</i>	11/10/2024
	Firm's name	STOCKMAN KAST RYAN & CO, LLP	
	Firm's address	102 N. CASCADE AVENUE, SUITE 400, COLORADO SPRINGS	
	Check <input type="checkbox"/> if self-employed	PTIN	
		P00841439	
	Firm's EIN	84-1509584	
	Phone no.	719-630-1186	

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for
501(c)(3) Organizations Only**

A Name of the organization USA SWIMMING, INC.	B Employer identification number 20-4264282
C Unrelated business activity code (see instructions) 511120	D Sequence: 1 of 2

E Describe the unrelated trade or business SPLASH MAG ADVERTISING

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales _____			
b Less returns and allowances _____ c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions.	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts.	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI).	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII).	9		
10 Exploited exempt activity income (Part VIII).	10		
11 Advertising income (Part IX).	11	54,000.	68,737.
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13	54,000.	68,737.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		
3 Repairs and maintenance	3		
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement)	14		
15 Total deductions. Add lines 1 through 14	15		
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		-14,737.
17 Deduction for net operating loss. See instructions	17		
18 Unrelated business taxable income. Subtract line 17 from line 16.	18		-14,737.

For Paperwork Reduction Act Notice, see instructions. Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold.

9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? Yes No

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. A B C D

Table for Rent Income with columns A, B, C, D. Rows include: 2 Rent received or accrued (a From personal property, b From real and personal property), 3 Total rents received or accrued by property.

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)

4 Deductions directly connected with the income in lines 2a and 2b (attach statement)

5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. A B C D

Table for Unrelated Debt-Financed Income with columns A, B, C, D. Rows include: 2 Gross income from or allocable to debt-financed property, 3 Deductions directly connected with or allocable to debt-financed property (a Straight line depreciation, b Other deductions, c Total deductions), 4 Amount of average acquisition debt, 5 Average adjusted basis, 6 Divide line 4 by line 5, 7 Gross income reportable.

8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)

9 Allocable deductions. Multiply line 3c by line 6

10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)

11 Total dividends - received deductions included in line 10

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals				

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals				

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5	Gross income from activity that is not unrelated business income	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for
501(c)(3) Organizations Only**

A Name of the organization USA SWIMMING, INC.	B Employer identification number 20-4264282
C Unrelated business activity code (see instructions) 541800	D Sequence: 2 of 2

E Describe the unrelated trade or business TV COMMERCIALS

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales _____			
b Less returns and allowances _____ c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions.	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts.	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI).	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII).	9		
10 Exploited exempt activity income (Part VIII).	10	1,825,500.	1,917,864.
11 Advertising income (Part IX).	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13	1,825,500.	1,917,864.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		
3 Repairs and maintenance	3		
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement)	14		
15 Total deductions. Add lines 1 through 14	15		
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		-92,364.
17 Deduction for net operating loss. See instructions	17		
18 Unrelated business taxable income. Subtract line 17 from line 16.	18		-92,364.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes a Yes/No checkbox for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

Table for Rent Income. Row 1: Description of property. Rows 2-4: Rent received or accrued from personal property, real and personal property, and total rents. Row 5: Total deductions. Columns A, B, C, D.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property. Rows 2-4: Gross income from debt-financed property and deductions. Row 5: Amount of average acquisition debt. Row 6: Average adjusted basis. Row 7: Gross income reportable. Row 8: Total gross income. Row 9: Allocable deductions. Row 10: Total allocable deductions. Row 11: Total dividends received deductions.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
Totals		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: <u>TV COMMERCIALS</u>		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	1,825,500.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	1,917,864.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4	-92,364.
5	Gross income from activity that is not unrelated business income.	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

