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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 2008 Open to Public Inspection
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2008 calendar year, or tax year beginning 04-01-2008 and ending 03-31-2009		C Name of organization UNITED STATES SOCCER FEDERATION		D Employer identification number 13-5591991	
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending		Doing Business As		E Telephone number (312) 808-1300	
Please use IRS label or print or type. See Specific Instructions.		Number and street (or P O box if mail is not delivered to street address) Room/suite 1801 S PRAIRIE AVE		G Gross receipts \$ 53,821,686	
		City or town, state or country, and ZIP + 4 CHICAGO, IL 60616			
		F Name and address of Principal Officer DANIEL T FLYNN 1801 S PRAIRIE AVE CHICAGO, IL 60616		H(a) Is this a group return for affiliates? ☐ Yes ☒ No	
I Tax-exempt status ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527				H(b) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list See instructions)	
J Web site: www ussoccer com				H(c) Group Exemption Number	
K Type of organization ☒ Corporation ☐ trust ☐ association ☐ other		L Year of Formation 1914		M State of legal domicile NY	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities TO PROMOTE AND GOVERN SOCCER IN THE UNITED STATES IN ORDER TO MAKE IT THE PREEMINENT SPORT RECOGNIZED FOR EXCELLENCE IN PARTICIPATION, SPECTATOR APPEAL, INTERNATIONAL COMPETITION AND GENDER EQUALITY		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	16
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5	Total number of employees (Part V, line 2a)	5	1,373
	6	Total number of volunteers (estimate if necessary)	6	142
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 2,196,208	Current Year 1,226,947
	9	Program service revenue (Part VIII, line 2g)	43,262,289	42,518,207
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,026,486	1,435,695
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	48,484,983	45,180,849
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	603,211
14		Benefits paid to or for members (Part IX, column (A), line 4)		0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	12,712,027	15,899,586
16a		Professional fundraising fees (Part IX, column (A), line 11e)		0
b		(Total fundraising expenses, Part IX, column (D), line 25 ⁰ _____)		
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	30,759,469	32,850,107
18		Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	44,074,707	48,772,394
19		Revenue less expenses Subtract line 18 from line 12	4,410,276	-3,591,545
Net Assets or Fund Balances				Beginning of Year
	20	Total assets (Part X, line 16)	77,407,843	67,195,704
	21	Total liabilities (Part X, line 26)	17,791,057	16,117,240
	22	Net assets or fund balances Subtract line 21 from line 20	59,616,786	51,078,464

Part II Signature Block

Please 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 officer) is based on all information of which preparer has any knowledge				
	*****		2010-01-08		
	Signature of officer		Date		
Paid Preparer's Use Only	DANIEL T FLYNN CEO				
	Type or print name and title				
Paid Preparer's Use Only	Preparer's signature DAVID LOWENTHAL		Date	Check if self-employed ☒	Preparer's PTIN (See Gen Inst)
	Firm's name (or yours if self-employed), address, and ZIP + 4		BLACKMAN KALLICK LLP 10 S RIVERSIDE PLAZA 9TH FLOOR CHICAGO, IL 60606		EIN
					Phone no (312) 207-1040

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

Part II

Statement of Program Service Accomplishments (See the instructions.)

1

Briefly describe the organization’s mission
To promote and govern soccer in the United States in order to make it the preeminent sport recognized for excellence in participation, spectator appeal, international competition and gender equality

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting or make significant changes in how it conducts any program services?

Yes

No

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses
Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 \$ 37,021,372 including grants of \$ 22,701) (Revenue \$ 12,792,959)
Youth national and men's and women's national team programs-The 16 national teams managed by the federation range from under -14 boys and girls teams to the under-23 men's and women's team and the men's and women's national teams All teams participate in domestic and international matches

4b

(Code) (Expenses \$ 2,591,632 including grants of \$ 0) (Revenue \$ 1,995,453)
Referee program-trains experienced and new referees in the latest techniques and rules of soccer Depending on the classifications referees officiate at all levels of soccer matches ranging from youth to professional international soccer The federation has over 151,000 registered referees

4c

(Code) (Expenses \$ 1,774,155 including grants of \$ 0) (Revenue \$ 1,132,968)
Coaching Program-Trains coaches in the latest techniques Interested individuals may gain certification in six progressive levels of coaching The curriculum for the six levels is authored by the federation The federation runs schools through out the country for the A, B and C license certifications The state associations run schools for D, E and F certifications

(Code) (Expenses \$ 1,242,323 including grants of \$) (Revenue \$ 26,596,827)

4d

Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses \$ 42,629,482 Must equal Part IX, Line 25, column (B).

Form 990 (2008)

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable 	11	Yes
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12	Yes
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I 	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II 	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III 	16	No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 	21	Yes
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III 	22	No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J 	23	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b	No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	No

Part IV Checklist of Required Schedules *(Continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		No
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> 	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> 		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> 		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a392		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		No
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a1,373	Yes	
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . Note: <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>			
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		No
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		No
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>			
a	Did the organization make any taxable distributions under section 4966?	9a		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		No
10	<i>Section 501(c)(7) organizations.</i> 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	<i>Section 501(c)(12) organizations.</i> 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	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

Part VI

Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	Yes	
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	the governing body?	Yes	
8b	each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?		No
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	Yes	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
15a	The organization's CEO, Executive Director, or top management official?	Yes	
15b	Other officers or key employees of the organization?	Yes	
	Describe the process in Schedule O		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed IL
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☒ own website ☒ another's website ☒ upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ERIC GLEASON CFO 1801 S PRAIRIE AVE CHICAGO, IL 60616 (312) 808-1300

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

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

[illegible]

[illegible]

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **11**

		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>	3	No
4	For any individual listed online 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>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization		
(A)	(B)	(C)
Name and business address	Description of services	Compensation
LATHAM & WATKINS PO BOX 894256 LOS ANGELES, CA 90489	LEGAL	301,105
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization		1

Part VIII

Statement of Revenue

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a			
	b	Membership dues				
			1b			
	c	Fundraising events				
			1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1,226,947			
			1f			
g	Noncash contributions included in lines 1a-1f \$					
h	Total (Add lines 1a-1f)	1,226,947				
Program Service Revenue			Business Code			
	2a	SPONSORSHIP	711,300	17,531,720	17,531,720	
	b	NAT'L TEAM AND INT'L G	711,210	16,071,465	16,071,465	
	c	MEMBERSHIP DUES	900,099	7,662,614	7,662,614	
	d	COACHING SCHOOLS	711,300	865,878	865,878	
	e	OTHER REVENUE	900,099	385,555	385,555	
	f	All other program service revenue		975	975	
	g	Total. Add lines 2a-2f \$ 42,518,207				
Other Revenue	3	Investment income (including dividends, interest other similar amounts)		1,576,532		1,576,532
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	(i) Real				
		(ii) Personal				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7a	(i) Securities				
		8,500,000				
		(ii) Other				
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)		-140,837		-140,837
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000				
		a				
	b	Less direct expenses				
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000				
		a				
	b	Less direct expenses				
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances				
a						
b	Less cost of goods sold					
c	Net income or (loss) from sales of inventory					
	Miscellaneous Revenue		Business Code			
11a						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d \$					
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		45,180,849	42,518,207	0	1,435,695

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) but are not required to complete columns (B), (C), and (D).					
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	22,701	22,701		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,449,692		1,449,692	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	12,080,567	10,555,568		
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	1,439,127	1,339,018	100,109	
10	Payroll taxes	930,200	764,148	166,052	
11	Fees for services (non-employees)				
a	Management	250,787		250,787	
b	Legal	440,330	271,289	169,041	
c	Accounting	73,326		73,326	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	5,041,492	4,800,548	240,944	
12	Advertising and promotion	1,434,265	1,362,030	72,235	
13	Office expenses	421,612	336,906	84,706	
14	Information technology	22,984	22,552	432	
15	Royalties				
16	Occupancy	1,172,511	965,703	206,808	
17	Travel	15,115,637	14,579,371	536,266	
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	2,045,773	1,580,027	465,746	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	393,697	259,101	134,596	
23	Insurance	387,908	262,298	125,610	
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	EQUIPMENT RENTAL AND MA	2,362,357	2,151,388	210,969	
b	POSTAGE AND SHIPPING	984,467	899,528	84,939	
c	PRINTING AND PUBLICATIO	448,521	396,787	51,734	
d	DUES AND SUBSCRIPTIONS	418,456	397,844	20,612	
e	TELEPHONE	349,473	220,182	129,291	
f	All other expenses	1,486,511	1,442,493	44,018	
25	Total functional expenses. Add lines 1 through 24f	48,772,394	42,629,482	6,142,912	0
26	Joint Costs. Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1
	2	Savings and temporary cash investments	2,182,695	2 4,211,053
	3	Pledges and grants receivable, net	5,500,000	3
	4	Accounts receivable, net	3,281,935	4 3,715,345
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use		8
	9	Prepaid expenses and deferred charges	790,013	9 582,903
	10a	Land, buildings, and equipment cost basis		
		10a 8,191,232		
	b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>		
		10b 3,198,988	5,326,505	10c 4,992,244
	11	Investments—publicly traded securities	55,965,920	11 48,674,598
	12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	1,078,881	12 937,032
	13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13
14	Intangible assets		14	
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	3,281,894	15 4,082,529	
16	Total assets. Add lines 1 through 15 (must equal line 34)	77,407,843	16 67,195,704	
Liabilities	17	Accounts payable and accrued expenses	9,618,850	17 7,813,589
	18	Grants payable		18
	19	Deferred revenue	8,172,207	19 8,303,651
	20	Tax-exempt bond liabilities		20
	21	Escrow account liability <i>Complete Part IV of Schedule D</i>		21
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22
	23	Secured mortgages and notes payable to unrelated third parties		23
	24	Unsecured notes and loans payable		24
	25	Other liabilities <i>Complete Part X of Schedule D</i>		25
	26	Total liabilities. Add lines 17 through 25	17,791,057	26 16,117,240
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27	Unrestricted net assets	54,116,786	27 51,078,464
	28	Temporarily restricted net assets	5,500,000	28 0
	29	Permanently restricted net assets		29
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30
	31	Paid-in or capital surplus, or land, building or equipment fund		31
	32	Retained earnings, endowment, accumulated income, or other funds		32
	33	Total net assets or fund balances	59,616,786	33 51,078,464
	34	Total liabilities and net assets/fund balances	77,407,843	34 67,195,704

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ cash ☒ accrual ☐ other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	No
b	Were the organization's financial statements audited by an independent accountant?	2b Yes	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization UNITED STATES SOCCER FEDERATION	Employer identification number 13-5591991
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Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

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)
3	☐	A hospital or a cooperative hospital service organization described in Section 170(b)(1)(A)(iii). (Attach Schedule H)
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 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)
10	☐	An organization organized and operated exclusively to test for public safety See Section 509(a)(4). (See instructions)
11	☐	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 that describes the type of supporting organization and complete lines 11e through 11h a ☐ Type I b ☐ Type II c ☐ Type III - Functionally Integrated d ☐ Type III - Other
e	☐	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	☐	If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
g	☐	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? (ii) a family member of a person described in (i) above? (iii) a 35% controlled entity of a person described in (i) or (ii) above?
h	☐	Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 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.)

Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
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 IV)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						☐

Computation of Public Support Percentage						
14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))					14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f					15	
16a 33 1/3% Test - 2008. 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% Test - 2007. If the organization did not check the 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 - 2008. 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization						☐
b 10% Facts and Circumstances Test - 2007. 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 IV 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 the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions						☐

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	7,894,865	9,026,757	17,114,941	9,680,262	8,889,561	52,606,386
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	27,267,761	28,020,153	37,637,354	35,528,358	34,855,593	163,309,219
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1- 5	35,162,626	37,046,910	54,752,295	45,208,620	43,745,154	215,915,605
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						215,915,605

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	35,162,626	37,046,910	54,752,295	45,208,620	43,745,154	215,915,605
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	517,473	1,157,964	1,838,763	3,026,486	1,435,695	7,976,381
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b	517,473	1,157,964	1,838,763	3,026,486	1,435,695	7,976,381
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	83,676	146,758	471,903	249,877		952,214
13 Total Support (Add lines 9, 10c, 11 and 12)						224,844,200
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	☐					

Computation of Public Support Percentage		
15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	96 030 %
16 Public Support Percentage for 2007 Schedule A, Part IV -A, line 27g	16	96 970 %

Computation of Investment Income Percentage		
17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	3 550 %
18 Investment Income Percentage from 2007 Schedule A, Part IV -A, line 27h	18	2 540 %
19a 33 1/3% Tests - 2008. 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% Tests - 2007. 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

Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

Additional Data

Software ID:
Software Version:
EIN: 13-5591991
Name: UNITED STATES SOCCER FEDERATION

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(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			
SUNIL GULATI , PRESIDENT	5 00	X		X				0	0	0
MIKE EDWARDS , VICE PRESIDENT	5 00	X		X				0	0	0
DR S ROBERT CONTIGUGLI , PAST PRESIDENT - NON VOT	5 00	X						0	0	0
Amanda Cromwell , DIRECTOR - ATHLETIC REP	5 00	X						0	0	0
Jon McCullough , DIRECTOR - ATHLETIC REP	5 00	X						0	0	0
PETER VERMES , DIRECTOR - ATHLETIC REP	5 00	X						0	0	0
Don Garber , DIRECTOR - PRO COUNCIL R	5 00	X						0	0	0
Kevin Payne , DIRECTOR - PRO COUNCIL R	5 00	X						0	0	0
Brooks McCormick , DIRECTOR - ADULT COUNCIL	5 00	X						0	0	0
Jim Hamilton , DIRECTOR - ADULT COUNCIL	5 00	X						0	0	0
Larry Monaco , DIRECTOR - YOUTH COUNCIL	5 00	X						0	0	0
Bob Palmeiro , DIRECTOR - YOUTH COUNCIL	5 00	X						0	0	0
Francisco Marcos , DIRECTOR - AT LARGE REP	5 00	X						0	0	0
CARLOS CORDEIRO , DIRECTOR	5 00	X						0	0	0
FABIAN NUNEZ , DIRECTOR	5 00	X						0	0	0
Donna Shalala , DIRECTOR	5 00	X						0	0	0
Dan Flynn , CEO	40 00			X				544,463	0	101,603
Jay Berhalter , Deputy Exec Director	40 00			X				326,305	0	23,640
Eric Gleason , CFO	40 00			X				18,707	0	2,804
Richard Matthys , FORMER CFO	40 00			X				151,215	0	15,936
Tim Pinto , General CounSEL	40 00				X			180,635	0	15,547
Tom King , Man Director Admin	40 00				X			212,862	0	23,126
Robert Bradley , MNT HEAD COACH	40 00				X			499,025	0	23,898
PIOTR NOWAK , MNT ASST COACH	40 00				X			230,025	0	23,676
PIA SUNDAGE , WNT COACH	40 00				X			257,000	0	11,892
GREG FIKE , STAFF ATTORNEY	40 00					X		139,098	0	20,949
Paul Marstaller , Director of Events	40 00					X		107,347	0	8,452
Thomas Rongen , U-20M Head Coach	40 00					X		129,473	0	20,660

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a SPONSORSHIP	711,300	17,531,720	17,531,720		
b NAT'L TEAM AND INT'L G	711,210	16,071,465	16,071,465		
c MEMBERSHIP DUES	900,099	7,662,614	7,662,614		
d COACHING SCHOOLS	711,300	865,878	865,878		
e OTHER REVENUE	900,099	385,555	385,555		

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization UNITED STATES SOCCER FEDERATION	Employer identification number 13-5591991
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Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate Contributions to (during year)	
3	Aggregate 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? ☐ Yes☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes☐ No	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1	Purpose(s) of conservation easements held by the organization (check all that apply) ☐ Preservation of land for public use (e g , recreation or pleasure)☐ Preservation of an historically importantly land area ☐ Protection of natural habitat☐ Preservation of certified historic structure ☐ Preservation of open space											
2	Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year											
		<table><tr><th></th><th>Held at the End of the Year</th></tr><tr><td>a</td><td>Total number of conservation easements</td></tr><tr><td>b</td><td>Total acreage restricted by conservation easements</td></tr><tr><td>c</td><td>Number of conservation easements on a certified historic structure included in (a)</td></tr><tr><td>d</td><td>Number of conservation easements included in (c) acquired after 8/17/06</td></tr></table>		Held at the End of the Year	a	Total number of conservation easements	b	Total acreage restricted by conservation easements	c	Number of conservation easements on a certified historic structure included in (a)	d	Number of conservation easements included in (c) acquired after 8/17/06
	Held at the End of the Year											
a	Total number of conservation easements											
b	Total acreage restricted by conservation easements											
c	Number of conservation easements on a certified historic structure included in (a)											
d	Number of conservation easements included in (c) acquired after 8/17/06											
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes☐ No											
6	Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶											
7	Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$											
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes☐ No											
9	In Part XIV, 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" to Form 990, Part IV, line 8.

1a	If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items	
b	If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
	(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
	(ii) Assets included in Form 990, Part X	▶ \$
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items	
a	Revenues included in Form 990, Part VIII, line 1	▶ \$
b	Assets included in Form 990, Part X	▶ \$

Part III

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

3

Using the organization's accession and other records, check any of the following that are a 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 programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

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

Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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 why in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to 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				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i)

unrelated organizations

(ii)

related organizations

3a(i)

3a(ii)

b

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

3b

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings		6,452,165	1,516,601	4,935,564
c Leasehold improvements				
d Equipment				
e Other		1,739,067	1,682,387	56,680
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				4,992,244

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)		

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)		

(a) Description	(b) Book value
LONG TERM PREPAID ASSETS	4,082,529
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	4,082,529

(a) Description of Liability	(b) Amount
Federal Income Taxes	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	

Schedule D (Form 990) 2008

Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	45,180,849
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	48,772,394
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-3,591,545
4	Net unrealized gains (losses) on investments	4	-4,946,777
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-4,946,777
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-8,538,322

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	39,983,285
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-4,946,777
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	-4,946,777
3	Subtract line 2e from line 1	3	44,930,062
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	250,787
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	250,787
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	45,180,849

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	48,521,607
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	48,521,607
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	250,787
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	250,787
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	48,772,394

Part XIV

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation

SCHEDULE F
(Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

Name of the organization
UNITED STATES SOCCER FEDERATION

Employer identification number
13-5591991

Part I

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

- 1 For grantmakers. 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
- 2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States
- 3 Activites per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
EUROPE	0	0	MALE NATIONAL TEAM GAMES AGAINST SPAIN AND ENGLAND	MEN'S NATIONAL TEAM PROGRAMS	844,170
Totals ►					844,170

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 ☐ ☐
Use Schedule F-1 if additional space is needed.

[illegible]

2 Enter total number of organizations that are recognized as charities by the foreign country 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

Complete this part to provide the information required in Part I, line 2, and any other additional information.

Schedule F (Form 990) 2008

Software ID:

Software Version:

EIN: 13-5591991

Name: UNITED STATES SOCCER FEDERATION

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
UNITED STATES SOCCER FEDERATION

Grants and Other Assistance to Organizations,
Governments and Individuals in the U.S.

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

OMB No 1545-0047

2008

Open to Public
Inspection

Employer identification number
13-5591991

Part I General Information on Grants and Assistance

1

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

2

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WOMENS SPORTS FOUNDATION	23-7380557	501(C)(3)	15,000				TABLE AT A FUNDRAISER

2

Enter total number of section 501(c)(3) and government organizations

3

Enter total number of other organizations

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) 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

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
UNITED STATES SOCCER FEDERATION

Employer identification number
13-5591991

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☒ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a		
a Receive a severance payment or change of control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4c	No
501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.		
5 For persons listed in 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	No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5b	No
6 For persons listed in 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	No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III	6b	No
7 For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Dan Flynn	(i) (ii)	544,463			90,203	11,400	646,066	
Jay Berhalter	(i) (ii)	326,305			6,900	16,740	349,945	
Richard Matthys	(i) (ii)	151,215			4,536	11,400	167,151	
Tim Pinto	(i) (ii)	180,635			5,419	10,128	196,182	
Tom King	(i) (ii)	212,862			6,386	16,740	235,988	
Robert Bradley	(i) (ii)	499,025			6,900	16,998	522,923	
PIOTR NOWAK	(i) (ii)	230,025			6,900	16,776	253,701	
PIA SUNDAGE	(i) (ii)	257,000			6,900	4,992	268,892	
GREG FIKE	(i) (ii)	139,098			4,173	16,776	160,047	
Thomas Rongen	(i) (ii)	129,473			3,884	16,776	150,133	
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Software ID:

Software Version:

EIN: 13-5591991

Name: UNITED STATES SOCCER FEDERATION

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Dan Flynn	(i) (ii)	544,463			90,203	11,400	646,066	
Jay Berhalter	(i) (ii)	326,305			6,900	16,740	349,945	
Richard Matthys	(i) (ii)	151,215			4,536	11,400	167,151	
Tim Pinto	(i) (ii)	180,635			5,419	10,128	196,182	
Tom King	(i) (ii)	212,862			6,386	16,740	235,988	
Robert Bradley	(i) (ii)	499,025			6,900	16,998	522,923	
PIOTR NOWAK	(i) (ii)	230,025			6,900	16,776	253,701	
PIA SUNDAGE	(i) (ii)	257,000			6,900	4,992	268,892	
GREG FIKE	(i) (ii)	139,098			4,173	16,776	160,047	
Thomas Rongen	(i) (ii)	129,473			3,884	16,776	150,133	

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization
UNITED STATES SOCCER FEDERATION

Employer identification number
13-5591991

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
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 (describe AIR TICKETS - UNITED AIRLINES)	X	1	58,505	FAIR MAKRET VALUE
26 Other (describe)				
27 Other (describe)				
28 Other (describe)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

30a

No

b If "Yes", describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31

Yes

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?

32a

No

b If "Yes", describe in Part II

33 If the organization did not report revenues in Column (c) for a type of property for which Column (a) is checked, describe in Part II

[illegible]

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization UNITED STATES SOCCER FEDERATION	Employer identification number 13-5591991
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Identifier	Return Reference	Explanation
Form 990, Part III, line 4d	Other Program Services	OTHER INCLUDES OPEN CUP AND OTHER PROGRAM RELATED EXPENSES Expenses \$ 1242323 including grants of \$ 0 Revenue \$ 26596827

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		The membership of the Federation is open to all soccer organizations and all soccer players, coaches, trainers, managers, administrators and officials without discrimination on the basis of race, color, religion, age, sex, or national origin. The Federation has the following categories of membership: (1) Organization Member composed of the following classifications of members: (A) Associate; (B) Disabled Service Organization; (C) Indoor Professional League; (D) National Affiliate; (E) National Association; (F) National Member; (G) Other Affiliate; (H) Professional League; (I) State Association; (2) Life Member; (3) Individual Sustaining Member. An Organization desiring to become an Organization Member of the Federation must submit a written application for membership to the Secretary General. The applicant shall specify the category of Organization Member being applied for and, if applying to be a National Association, the Youth or Adult Council the applicant intends to join. The applicant shall include with the application copies of its charter or articles of incorporation, bylaws, rules, regulations, any rules of play, and other governing documents appropriate to understanding the structure and activities of the organization. The Secretary General shall prescribe the number of copies of each document to be submitted. The Secretary General shall refer an application to be an Organization Member to the Board of Directors for consideration. The Board shall submit the application and accompanying documents to the appropriate committee or committees of the Federation for review and report. The Board shall determine whether the applicant complies with the bylaws, policies and requirements of the Federation for the membership category applied for. If the applicant does comply, the Board may: (1) admit the applicant to provisional membership in the Federation until the next meeting of the National Council that the application can be considered and recommend that the applicant be admitted into full membership of the Federation, or (2) if the National Council has delegated to the Board authority to approve an application, admit the applicant to full membership in the Federation. If applicant does not comply, the Board shall recommend to the National Council that the applicant not be approved for membership in the Federation. The National Council or Board shall admit an applicant into full membership of the Federation by majority vote. Provisional membership of an applicant is terminated if the National Council does not approve the applicant for full membership at that next Council meeting. Life Members: A member eligible to vote at the National Council may nominate an individual to be a Life Member of the Federation. The nomination must be submitted in writing to the Secretary General at least 120 days before the National Council meeting at which the nomination is to be considered. The nomination shall be included in the meeting notice sent out by the Secretary General about the meeting. A majority vote of the National Council shall be required to grant Life membership to an individual nominated under section 1 of this bylaw. A Life Member only has voting rights as provided at National Council meetings and has no other voting or representational rights related to the activities and programs of the Federation. Individual Sustaining Member: Any individual, including any athlete, trainer, manager, administrator and official active in soccer in the United States may become an Individual Sustaining Member of the Federation. The Board of Directors shall prescribe procedures for becoming an Individual Sustaining Member and the dues and benefits of membership. An Individual Sustaining Member shall have no voting or other representational rights in the Federation.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		Section 1. The National Council shall be the representative membership body of the Federation and have the following authority: (1) the election of the President and Vice President of the Federation; (2) the adoption of amendments to the articles of incorporation and bylaws of the Federation; (3) approving the budgets of the Federation, including budgets of the Youth, Adult, Professional and Athletes' Advisory Councils; (4) granting Life Member status to individuals as provided under Bylaw 231; (5) approve changes in boundaries under section 5 of Bylaw 213; (6) approve fees; (7) approve membership of all Organization Members; (8) adopt policies and rescind or amend policies adopted by the Board of Directors; (9) affirming actions of the Board of Directors for the past year. (a) The following shall be members of the National Council and entitled to one vote unless otherwise specified in this bylaw: (1) delegates from the State Associations, National Associations and Professional Leagues having votes as determined and weighted under section 2 of this bylaw; (2) Athlete delegates having votes as determined and weighted under section 3 of this bylaw; (3) each voting member of the Board of Directors; (4) each Past President of the Federation; (5) each Life Member, except that the total of all votes cast by Life Members shall not exceed 12. If there are more than 12 Life Members, then each Life Members vote shall equal the fraction of 12 divided by the number of Life Members at that meeting, rounded off to 2 decimal places; (6) each National Member, National Affiliate, Other Affiliate, Indoor Professional League, and Associate. (b) An individual eligible to vote in more than one capacity under subsection (a) of this section may only vote in one of those capacities, as selected by that individual. (c) (1) No voting by proxy is allowed. Except as provided in paragraph (2) of this subparagraph, one individual may cast all or part of the votes of an Organization Member having more than one vote at a Council meeting. However, any individual casting a vote for an Organization Member must be an officer or director of the Organization Member or a chief executive officer, chief operating officer, chief administrative officer, executive director, professional league commissioner, senior management official, or other position of comparable authority of the Organization Member. (2) For any National Council meeting, one individual of an Organization Member may not cast votes that exceed 2 percent of the votes eligible to be cast at a Council meeting. (d) An Organization Member may have alternates to a National Council meeting. An alternate may not vote but has the right to speak. Section 2. (a) The number of delegates from each of the Organization Members in the Youth, Adult, and Professional Councils shall be determined by the respective Councils. The number of delegates voting within a Council shall be proportional among its Organization Members based on the following: (1) In the Youth Council, the number of delegates for (A) State Associations shall be based on the number of players registered and fees paid to the Federation by that State Association, and (B) National Associations shall be based on the number of players registered and fees paid by that National Association directly to the Federation and not through a State Association, except that if a National Association does not register any players directly with the Federation, that National Association shall have one vote at each National Council meeting. In each case, players registered and fees paid shall be as of 30 days before the meeting, as certified by the member of the Board of Directors authorized to serve as the Federation's Treasurer. (2) In the Adult Council, the number of delegates for (A) State Associations shall be based on the number of players registered and fees paid to the Federation by that State Association, and (B) National Associations shall be based on the number of players registered and fees paid directly to the Federation by that National Association and not through a State Association. In each case, players registered and fees paid shall be as of 30 days before the meeting, as certified by the member of the Board of Directors authorized to serve as the Federation's Treasurer. (3) In the Professional Council, the number of delegates for each Professional League shall be based on the level of competitive division among the Professional Leagues. (b) If the members of a Council are unable to reach agreement on the number of delegates for each member under subsection (a) of this section, the Board of Directors shall determine the number. (c) The basis for calculating the number of delegates within a Council may be changed by the Board of Directors upon agreement with the Council. (d) To provide equal representation among the Youth, Adult, and Professional Councils, the votes of the delegates from each of those Councils shall be multiplied by a Council multiplier. The Council multiplier shall equal the number of delegates for the Council with the largest number of delegates divided by the number of delegates of the respective Council, rounded off to 2 decimal places. Section 3. (a) At least 20 percent of the votes eligible to be cast at a National Council must be Athletes, and the Board of Directors shall make necessary adjustments to ensure that this 20 percent Athlete requirement is satisfied. (b) Athlete delegates to the National Council shall be determined by the Athletes as provided by Bylaw 321. (c) One individual may cast all or part of the votes for the Athletes at a National Council meeting, but that individual may not cast votes for any other Organization Member or individual at the meeting. The individual may cast the votes as an Athlete delegate or by proxy as determined by the Athletes' Council. (d) To ensure at least 20 percent Athlete representation on the National Council, the votes of the Athlete delegates shall be multiplied by an Athlete Council multiplier. The multiplier shall be calculated as follows: ((TWV/8) - TWV)/AD rounded off to 2 decimal places. "TWV" means the total weighted vote of all non-Athlete delegates at the National Council. "AD" means the number of Athlete delegates at the National Council meeting.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		GOVERNING BODY REVIEW OF FORM 990 - THE BOARD RETAINS THE SERVICES OF AN INDEPENDENT CPA FIRM TO PREPARE THE ORGANIZATION'S FORM 990. MANAGEMENT REVIEWS THE COMPLETED FORM 990 AND PROVIDES A FULL COPY TO THE BUDGET AND AUDIT COMMITTEE. A CONFERENCE CALL IS SCHEDULED WITH THE CPA FIRM, MANAGEMENT AND THE BUDGET AND AUDIT COMMITTEE TO DISCUSS THE FORM 990. IS SENT TO ALL VOTING MEMBERS OF THE GOVERNING BODY AND A CONFERENCE CALL IS SET UP FOR ANY QUESTIONS THEY MAY HAVE.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		Conflicts of Interest Policy Monitoring - Officers, directors, trustees and key employees are annually required to complete a conflict of interest disclosure statement as a precursor to their service to the organization. Potential conflicts are logged with and monitored by the secretary of the board.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		THE SALARY OF THE CEO IS DETERMINED USING A COMPENSATION SPECIALIST AND A COMPENSATION SURVEY WHICH IS THEN APPROVED BY THE BOARD. THE SALARY OF KEY EMPLOYEES IS DETERMINED BY INDUSTRY SURVEYS WHICH COVER OTHER ORGANIZATIONS AND SPORTING TEAMS. THE SALARY OF ALL OTHER EMPLOYEES ARE DETERMINED BY COMPARING THEM AGAINST OTHER SIMILAR SIZED ORGANIZATIONS.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		Governing documents and financial statements are available through applicable governmental agencies, the conflict of interest policy is available upon written request to the organization.