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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

2008**Open to Public
Inspection****A** For the 2008 calendar year, or tax year beginning **09/01**, 2008, and ending **08/31**, 20 **09****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☒ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instructions.**C** Name of organization

Seattle Synchronized Swim Team

Number and street (or P.O. box, if mail is not delivered to street address)

13501 100th Avenue NE

Room/suite

5238

City or town, state or country, and ZIP + 4

Kirkland, Wa 98034

D Employer identification number

91 : 0890089

E Telephone number

(206) 856-5239

F Group Exemption
Number . . . ►• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).****G** Accounting method: ☐ Cash ☒ Accrual
Other (specify) ►**I** Website: ► www.seattlesynchro.com**H** Check ☒ if the organization is not
required to attach Schedule B (Form 990,
990-EZ, or 990-PF).**J** Organization type (check only one)— ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ **200,797****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	
1	Contributions, gifts, grants, and similar amounts received
2	Program service revenue including government fees and contracts
3	Membership dues and assessments
4	Investment income
5a	Gross amount from sale of assets other than inventory
5b	Less: cost or other basis and sales expenses
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)
6	Special events and activities (complete applicable Parts of Schedule G). If any amount is from gaming, check here ☐
6a	Gross revenue (not including \$ of contributions reported on line 1)
6b	Less: direct expenses other than fundraising expenses
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)
7a	Gross sales of inventory less discounts and allowances
7b	Less: cost of goods sold
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)
8	Other revenue (describe ►)
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8
10	Grants and similar amounts paid (attach schedule)
11	Benefits paid to or for members
12	Salaries, other compensation, and employee benefits
13	Professional fees and other payments to independent contractors
14	Occupancy, rent, utilities, and maintenance
15	Printing, publications, postage, and shipping
16	Other expenses (describe ►)
17	Total expenses. Add lines 10 through 16
18	Excess or (deficit) for the year (Subtract line 17 from line 9)
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)
20	Other changes in net assets or fund balances (attach explanation)
21	Net assets or fund balances at end of year. Combine lines 18 through 20

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	22
23	Land and buildings	23
24	Other assets (describe ► Receivables + Fixed Assets)	24
25	Total assets	25
26	Total liabilities (describe ► Payroll Liabilities)	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	27

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

Cat. No. 106421

Form **990-EZ** (2008)

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

Expenses

What is the organization's primary exempt purpose? Synchronized training to novice-progressive swimmers
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28 Support teams in participation in junior national and age group national synchronized swim meets.

(Grants \$) If this amount includes foreign grants, check here ☐

28a	149,041
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29

(Grants \$) If this amount includes foreign grants, check here ☐

29a

30

(Grants \$) If this amount includes foreign grants, check here ☐

30a

31 Other program services (attach schedule)

(Grants \$ _____) If this amount includes foreign grants, check here ☐

31a

32 Total program service expenses (add lines 28a through 31a)

32	149,041
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Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

[illegible]

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41 List the states with which a copy of this return is filed. ▶ <u>WA</u>		
42a The books are in care of ▶ <u>Stephanie Drew</u> Telephone no. ▶ <u>(206) 856-5239</u>		
Located at ▶ <u>13501 100th Avenue NE Kirkland, WA</u> ZIP + 4 ▶ <u>98034</u>		
b 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)?		✓
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 .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

- | | | | | |
|------------|--|------------|-----|----|
| 46 | 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 | 46 | Yes | No |
| 47 | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | ✓ |
| 48 | Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | ✓ |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | ✓ |
| b | If "Yes," was the related organization(s) a section 527 organization? | 49b | | |
| 50 | Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." | | | |

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000 ►				

- 51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors each receiving over \$100,000 . . . ►		

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

Date _____

Signature of contact: Amy Orler (Treasurer)
Type or print name and title.

**Paid
Preparer's
Use Only**

Preparer's
signature

Date

Check if self-employed ☐

Preparer's Identifying Number (See instructions)

Firm's name (or yours
if self-employed),
address, and ZIP + 4

FIN

Phone no ► (

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

Part III Support Schedule for Organizations Described in Section 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.")	64,770	86,772	164,435	184,124	193,965	694,066
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			4,964	6,028	6,832	17,824
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	64,770	86,772	169,399	190,152	200,797	711,890
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	17,758	13,310	17,584	20,315	11,718	80,685
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 Add lines 7a and 7b	17,758	13,310	17,584	20,315	11,718	80,685
8 Public support. (Subtract line 7c from line 6.)						631,205

Section B. 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	64,770	86,772	169,399	190,152	200,797	711,890
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	-5	126	788	549	0	1,458
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	-5	126	788	549	0	1,458
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.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						713,348

14 First five 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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	88.4849 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	85.0619 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	.2295 %

19a 33 1/3 % support 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 % support 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 explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

N/A

Seattle Synchronized Swim Team 91-0890089

STATEMENT 1

Form 990-EZ, Part I - Grants and similar amounts paid

\$11,684 in scholarships were issued to 11 swimmers.
No recipient received scholarships in excess of \$5,000.

Seattle Synchronized Swim Team

91-0890089

Amendment

Form 990-EZ, Changes to Amended Form

Change #	Line #	Prior Form	New Form	Change	Explanation
1	Line 20	\$ (5,392)	\$0	\$5,392	See #3
2	Line 21	\$ 14,114	\$19,506	\$5,392	See #3
3	Line 26	\$ 4,954	-\$438	-\$5,392	Adjusted for incorrect payroll liability carried on books.
4	Line 20	\$ 14,114	\$19,506	\$5,392	See #3