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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 \$500,000 and total assets less than \$1,250,000 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

2009**Open to Public Inspection****A For the 2009 calendar year, or tax year beginning** **March 1, 2010** **, 2009, and ending** **August 31** **, 20** **10****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organization

Virginia Team Predator

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

c/o Greg Gerardi 1652 Dawn Brook Court

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

Powhatan, VA 23139

D Employer identification number

02 0803793

E Telephone number

804 598 9769

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.vateampredator.com**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**J** Tax-exempt status (check only one) – ☒ 501(c) () ◀ (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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$**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	1	2710
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	7360
	4	Investment income	4	0
	5a	Gross amount from sale of assets other than inventory	5a	0
	b	Less: cost or other basis and sales expenses	5b	0
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	4703
b	Less: direct expenses other than fundraising expenses	6b	4347	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	356	
Expenses	7a	Gross sales of inventory, less returns and allowances	7a	964
	b	Less: cost of goods sold	7b	1641
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-677
	8	Other revenue (describe ▶ Tournament fees collected)	8	4785
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	14534
	10	Grants and similar amounts paid (attach schedule)	10	900
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	9638
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	1820
	15	Printing, publications, postage, and shipping	15	5
	16	Other expenses (describe ▶ Tournament fees, medical supplies, mat cleaner, computer batter)	16	7816
	17	Total expenses. Add lines 10 through 16	17	20179
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-5645
Net Assets	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)	19	30651
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	25006

Part II **Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

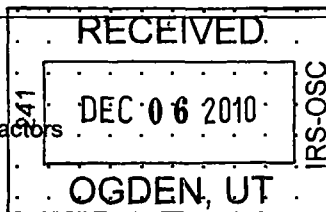
	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	13482	22 7837
23 Land and buildings		23
24 Other assets (describe ▶ Wrestling mat)	17169	24 17169
25 Total assets	30651	25 25006
26 Total liabilities (describe ▶)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	30651	27 25006

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No 106421

Form **990-EZ** (2009)

SCANNED DEC 28 2010



25

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

Expenses

What is the organization's primary exempt purpose?

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, and other relevant information for each program title.

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

28	Youth wrestling program- Practice 3-5 days per week depending on season & tournament schedule. Purpose is to develop our youth both physically & mentally. To train them to compete on a national level. Approximately 50 youth in program during short tax year. (Grants \$ 900) If this amount includes foreign grants, check here ☐	28a	20179
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	20179

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

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

		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	33	✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
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 why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?	37b	✓
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 outstanding at the end of the period covered by this return?	38a	✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b 0		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a 0		
b	Gross receipts, included on line 9, for public use of club facilities 39b 0		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
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.	40e	✓
41	List the states with which a copy of this return is filed. ▶ Virginia		
42a	The organization's books are in care of ▶ John Walls Telephone no. ▶ 804-399-9665 Located at ▶ 5131 Tyme Rd. Richmond, VA ZIP + 4 ▶ 23234		
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)?	42b	✓
	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.?	42c	✓
	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 0		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
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	45	✓

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

	Yes	No
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	✓
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	✓
48 Is the organization 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 a section 527 organization?	49b	✓

50 Complete this table for the organization's 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."

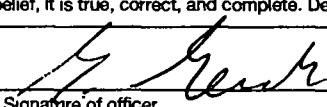
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's 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

d Total number of other independent contractors each receiving over \$100,000 . . . ▶ _____

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.			
	 Signature of officer		Date 11/30/10	
	Greg Gerardi, President 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	EIN		Phone no.
	May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No			

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Virginia Team Predator

Employer identification number

02 : 0803793

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vii)**. (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)**.
- 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 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?

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

h Provide the following information about the supported organization(s).

(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 Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33⅓% support test—2009. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33⅓% support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test—2009. 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—2008. 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 a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐		

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			10110	15201	35540	60851
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			0	93	10483	10576
3 Gross receipts from activities that are not an unrelated trade or business under section 513			0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf			0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge			0	0	0	0
6 Total. Add lines 1 through 5			10110	15294	46023	71427
7a Amounts included on lines 1, 2, and 3 received from disqualified persons			0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year			0	0	0	0
c Add lines 7a and 7b			0	0		0
8 Public support (Subtract line 7c from line 6.)						71427

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6			10110	15294	46023	71427
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			0	0	0	0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975			0	0	0	0
c Add lines 10a and 10b			0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)			0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)			10110	15294	46023	71427
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 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

- 19a 33 1/3 % support tests—2009.** 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—2008.** 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Application To Adopt, Change, or Retain a Tax Year

OMB No 1545-0134

Attachment
Sequence No. **148**

► See separate instructions.

Part I General Information

Important: All filers must complete Part I and sign below. See instructions.

Type or Print	Name of filer (if a joint return is filed, also enter spouse's name) (see instructions)	Filer's identifying number
	Virginia Team Predator	02 0803793
	Number, street, and room or suite no. (if a P.O. box, see instructions)	Service Center where income tax return will be filed
	c/o Greg Gerardi 1652 Dawn Brook Court	Ogden, UT
	City or town, state, and ZIP code	Filer's area code and telephone number/Fax number
	Powhatan, VA 23139	(804) 598-9769 / (804) 403-3961
	Name of applicant, if different than the filer (see instructions)	Applicant's identifying number (see instructions)
	Name of person to contact (if not the applicant or filer, attach a power of attorney)	Contact person's area code and telephone number/Fax number
		() / ()

1 Check the appropriate box(es) to indicate the type of applicant (see instructions).

- | | | |
|---|--|--|
| ☐ Individual | ☐ Cooperative (sec. 1381(a)) | ☐ Passive foreign investment company (PFIC) (sec. 1297) |
| ☐ Partnership | ☐ Controlled foreign corporation (CFC) (sec. 957) | ☐ Other foreign corporation |
| ☐ Estate | ☐ Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC) | ☒ Tax-exempt organization |
| ☐ Domestic corporation | ☐ Specified foreign corporation (SFC) (sec. 898) | ☐ Homeowners Association (sec. 528) |
| ☐ S corporation | ☐ 10/50 corporation (sec. 904(d)(2)(E)) | ☐ Other _____ |
| ☐ Personal service corporation (PSC) | ☐ Trust | (Specify entity and applicable Code section) |

2a Approval is requested to (check one) (see instructions):

- ☐ Adopt a tax year ending ► (Partnerships and PSCs: Go to Part III after completing Part I.)
- ☒ Change to a tax year ending ► **August 31** ☐ Retain a tax year ending ►

b If changing a tax year, indicate the date the present tax year ends. ► **February 28**

c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ► **March 1**, 20 **10**, and ending ► **August 31**, 20 **10**

3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ► ☒ **Yes** ☐ **No**

If "No," attach an explanation.

4 Indicate the applicant's present overall method of accounting.

- ☒ Cash receipts and disbursements method ☐ Accrual method
- ☐ Other method (specify) ►

5 State the nature of the applicant's business or principal source of income.

Youth Wrestling Program

Signature—All Filers (See Who Must Sign in the instructions.)

Under penalties of perjury, I declare that I have examined this application, 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 filer) is based on all information of which preparer has any knowledge.

Filer*

Signature and date
Greg Gerardi, President
Name and title (print or type)

Preparer (other than filer)

Signature of individual preparing the application and date
Name of individual preparing the application

*If the application is filed on behalf of a controlled foreign corporation or a 10/50 corporation by a controlling domestic shareholder, see instructions.

Name of firm preparing the application

Part II Automatic Approval Request (see instructions)

o Identify the revenue procedure under which this automatic approval request is filed ▷

Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2006-45, or its successor)

	Yes	No
1 Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-45 (or its successor)? (see instructions) ▷		
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553.		
3 Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ▷		

Section B—Partnerships, S Corporations, Personal Service Corporations (PSCs), and Trusts (Rev. Proc. 2006-46, or its successor)

	Yes	No
4 Is the applicant a partnership, S corporation, PSC, or trust that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-46 (or its successor)? (see instructions) ▷		
5 Is the partnership, S corporation, PSC, or trust requesting to change to its required tax year or a partnership, S corporation, or PSC that wants to change to a 52-53 week tax year ending with reference to such tax year? ▷		
6 Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4.01(2) of Rev. Proc. 2006-46 (or its successor)? Attach a statement showing gross receipts for the most recent 47 months. (See instructions for information required to be submitted) ▷		
7 Is the S corporation requesting an ownership tax year? (see instructions) ▷		
8 Is the applicant a partnership requesting a concurrent change pursuant to section 6.09 of Rev. Proc. 2006-45 (or its successor) or section 5.04(8) of Rev. Proc. 2002-39 (or its successor)? (see instructions) ▷		

Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)

	Yes	No
9 Is the applicant an individual requesting a change from a fiscal year to a calendar year? ▷		

Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)

	Yes	No
10 Is the applicant a tax-exempt organization requesting a change? ▷	✓	

Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.) (Rev. Proc. 2002-39, or its successor)

	Yes	No
Section A—General Information		
1 Is the applicant a partnership, S corporation, personal service corporation, or trust that is under examination by the IRS, before an appeals office, or a Federal court? ▷ If "Yes," see the instructions for information that must be included on an attached explanation.		
2 Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? ▷ If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented.		
3 Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? ▷ If "Yes," attach an explanation.		
4a Is the applicant requesting to establish a business purpose under section 5.02(1) of Rev. Proc. 2002-39 (or its successor)? ▷ If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions).		
b If your business purpose is based on one of the natural business year tests under section 5.03, check the applicable box. ☐ Annual business cycle test ☐ Seasonal business test ☐ 25-percent gross receipts test Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period. (see instructions)		
5 Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period. Short period \$ First preceding year \$ Second preceding year \$ Third preceding year \$ Note: Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.		

6 Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period:			Yes	No
	Generated	Expiring		
Net operating loss	\$ _____	\$ _____		
Capital loss	\$ _____	\$ _____		
Unused credits	\$ _____	\$ _____		
7 Enter the amount of deferral, if any, resulting from the change (see section 5.05(1), (2), (3) and 6.01(7) of Rev. Proc. 2002-39, or its successor) ▶ \$ _____				
8a Is the applicant a U.S. shareholder in a CFC? ▶				
If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period.				
b Will each CFC concurrently change its tax year? ▶				
If "Yes" to line 8b, go to Part II, line 3.				
If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U.S. shareholder.				
9a Is the applicant a U.S. shareholder in a PFIC as defined in section 1297? ▶				
If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.				
b Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund? ▶				
10a Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC? ▶				
If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount.				
b Will any partnership concurrently change its tax year to conform with the tax year requested? ▶				
c If "Yes" to line 10b, has any Form 1128 been filed for such partnership? ▶				
11 Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office? ▶				
If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.				
12 Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application? ▶				
13 Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application? ▶				
14 Enter amount of user fee attached to this application (see instructions) ▶ \$ _____				
Section B—Corporations (other than S corporations and controlled foreign corporations) (see instructions)				
15 Enter the date of incorporation. ▶				
16a Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? ▶			Yes	No
b If "Yes," will the corporation be going to a permitted S corporation tax year? ▶				
If "No" to line 16b, attach an explanation.				
17 Is the corporation a member of an affiliated group filing a consolidated return? ▶				
If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return; (b) the name, address, and identifying number of each member of the affiliated group; (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period; and (d) the name of the parent corporation.				
18a Personal service corporations (PSCs): Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period.				
b If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year.				
☐ Grandfathered (attach copy of letter ruling) ☐ Section 444 election (date of election _____) ☐ Letter ruling (date of letter ruling _____ (attach copy))				

Section C—S Corporations (see instructions)

19 Enter the date of the S corporation election. ▶	Yes	No
20 Is any shareholder applying for a corresponding change in tax year? ▶ If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year.		
21 If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year. ☐ Grandfathered (attach copy of letter ruling) ☐ Section 444 election (date of election _____) ☐ Letter ruling (date of letter ruling _____ (attach copy))		
22 Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identifying number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period.		

Section D—Partnerships (see instructions)

23 Enter the date the partnership's business began. ▶	Yes	No
24 Is any partner applying for a corresponding change in tax year? ▶		
25 Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits.		
26 Is any partner a shareholder of a PSC as defined in Regulations section 1.441-3(c)? ▶ If "Yes," attach a statement providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each PSC for the first preceding year and for the short period.		
27 If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year. ☐ Grandfathered (attach copy of letter ruling) ☐ Section 444 election (date of election _____) ☐ Letter ruling (date of letter ruling _____ (attach copy))		

Section E—Controlled Foreign Corporations (CFC)

28 Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing the name, address, identifying number, tax year, percentage of total value and percentage of total voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		
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Section F—Tax-Exempt Organizations

29 Type of organization: ☐ Corporation ☐ Trust ☐ Other (specify) ▶	Yes	No
30 Date of organization. ▶		
31 Code section under which the organization is exempt. ▶		
32 Is the organization required to file an annual return on Form 990, 1120-C, 990-PF, 990-T, 1120-H, or 1120-POL? ▶		
33 Enter the date the tax exemption was granted. ▶ Attach a copy of the letter ruling granting exemption. If a copy of the letter ruling is not available, attach an explanation.		
34 If the organization is a private foundation, is the foundation terminating its status under section 507? . . . ▶		

Section G—Estates

35 Enter the date the estate was created. ▶
36a Attach a statement providing the name, identifying number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate.
b Based on the adjusted total income of the estate entered in Part III, Section A, line 5, attach a statement showing the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period.

Section H—Passive Foreign Investment Companies

37 If the applicant is a passive foreign investment company, attach a statement providing each U.S. shareholder's name, address, identifying number, and percentage of interest owned.
