



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Short Form
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 1545-1150

2009

Open to Public
Inspection

► 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

A For the 2009 calendar year, or tax year beginning OCT 1, 2009 and ending SEP 30, 2010

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SKIM USA	D Employer identification number 51-0393578
	Number and street (or P.O. box, if mail is not delivered to street address) 1904 HIGHWAY ONE	Room/suite 302-227-4011
	City or town, state or country, and ZIP + 4 DEWEY BEACH, DE 19971	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: ► N/A

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)(4) (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 ► \$ 49,388.

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	20,013.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	28,608.
	4 Investment income	4	97.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b		
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe ► LATE FEES)	8	670.	
9 Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	49,388.	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	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	
	14 Occupancy, rent, utilities, and maintenance	14	176.
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ► SEE STATEMENT 1)	16	62,789.
	17 Total expenses Add lines 10 through 16	17	62,965.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-13,577.
	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	23,071.
	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	9,494.

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.)

Net Assets	(A) Beginning of year	(B) End of year	
	22 Cash, savings, and investments	23,071.22	10,657.
	23 Land and buildings	23	
	24 Other assets (describe ► OTHER DEPRECIABLE ASSETS)	0.24	703.
	25 Total assets	23,071.25	11,360.
	26 Total liabilities (describe ► DUE TO T M WILSON TRUST)	0.26	1,866.
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	23,071.27	9,494.

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

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. 35a

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? 35b N/A

b If "Yes," has it filed a tax return on Form 990-T for this year? 36

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N 37a 0.

37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37b

b Did the organization file Form 1120-POL for this year? 38a

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? 38b N/A

b If "Yes," complete Schedule L, Part II and enter the total amount involved 39a N/A

39 Section 501(c)(7) organizations. Enter: 39b N/A

a Initiation fees and capital contributions included on line 9 40a

b Gross receipts, included on line 9, for public use of club facilities 40b

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A 40c 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 40d 0.

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 40e X

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 40f 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 40g 0.

41 List the states with which a copy of this return is filed. ► DE, CATelephone no. ► 302-227-401142a The organization's books are in care of ► SKIM USAZIP + 4 ► 19971Located at ► 1904 HIGHWAGAY ONE, DEWEY BEACH, DE

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 N/A

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

Form 990-EZ (2009)

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 N/A	(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

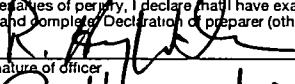
f Total number of other employees paid over \$100,000 ►

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."

N/A

(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 4-22-11	
	► Type or print name and title R. Harry Wilson executive director		

Paid Preparer's Use Only	Preparer's signature ►	Date	Check if self-employed ►	Preparer's identifying number (See instr.)
	► MICHAEL A. KANE CHARTERED 4915 HAMPDEN LANE BETHESDA, MD 20814			EIN ► Phone no. (301) 986-5100

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

► Yes No

Form 990-EZ (2009)

SKIM USA.

51-0393578

DESCRIPTION	AMOUNT
ADVERTISING	2,763.
BANK CHARGES	224.
CONTEST EXPENSES	18,270.
CONTEST TEE SHIRTS	3,672.
CREDIT CARD PROCESSING FEE	400.
OFFICE EXPENSE	832.
CA AND DE REGISTRATION FEE	135.
POSTAGE AND FREIGHT	584.
PROGRAM EXPENSES	19,942.
SCHOLARSHIP AWARD	2,000.
TRAVEL	13,667.
SPECIAL EVENT FEE	300.
TAX	
TROPHIES	
TOTAL TO FORM 990-EZ, LINE 16	62,789.

FORM 990-EZ OCCUPANCY RENT UTILITIES AND MAINTENANCE STATEMENT 2

DESCRIPTION	AMOUNT
DEPRECIATION	176.
TOTAL TO FORM 990-EZ, LINE 14	176.

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

SCHOLARSHIP PROGRAM ~ TO OFFER FINANCIAL AID TO DESERVING STUDENT SKIMMERS WISHING TO CONTINUE THEIR EDUCATION BEYOND THE SECONDARY SCHOOL LEVEL. THE GRANTS ARE AWARDED BASED ON ACADEMICS AND CITIZENSHIP RATHER THAN ATHLETIC ABILITY. A DETAILED APPLICATION AND LETTERS OF RECOMMENDATION ARE THE MAJOR CRITERIA FOR THE SELECTION COMMITTEE, AND WHILE THERE ARE NO APPLICATION FEES INVOLVED, APPLICANTS MUST BE SKIM USA MEMBERS IN GOOD STANDING.

SKIM USA ASSOCIATION IS A NON-PROFIT, YOUTH FOCUSED, SKIMBOARDING COMPETITION ORGANIZATION. OUR MISSION IS OPERATING A PROGRAM OF SKIMBOARDING COMPETITIONS TO CREATE EXPOSURE TO THE SPORT AND TO RECOGNIZE THE ATHLETIC PROWESS OF TALENTED AND DEDICATED YOUTH ATHLETES. THE SKIM USA COMPETITION PROGRAM SIMPLY PROVIDES A WAY FOR YOUNG PEOPLE TO PARTICIPATE IN A SPORT WHERE THEY CAN DEVELOP SKILLS THEY CAN ENJOY FOR A LIFETIME.

Depreciation and Amortization 990-EZ
(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment
Sequence No 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

SKIM USA

FORM 990-EZ PAGE 1

51-0393578

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	800,000.
4 Reduction in limitation. Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ► 13	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		879.	5 YRS.	HY	200DB	176.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs.	MM	S/L	
i Nonresidential real property	/		27 5 yrs	MM	S/L	
	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	176.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

26 Property used more than 50% in a qualified business use.

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use.

		%				S/L -	
		%				S/L -	
		%				S/L -	

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No										
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI	Amortization					
	(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

42 Amortization of costs that begins during your 2009 tax year.

43 Amortization of costs that began before your 2009 tax year

43

44 Total. Add amounts in column (f). See the instructions for where to report

44



Association
1904 Coastal Highway, Suite C-7
Dewey Beach, DE 19971
Phone# 302-227-4011
Fax# 302-226-3407

SPONSORSHIP FEES 10/1/2009 to 09/30/2010

Poker At The Beach \$ 775.00
Route 1 – Coastal Highway
Rehoboth Beach, DE 19971

Glaspro, Inc. 2,000.00
101 Pond Cypress Road
Venice, FL 34292

Salad Factory 750.00
1904 Coastal Hwy, Units C5&6
Dewey Beach, DE 19971

Hammerheads 300.00
1818 Highway One
Dewey Beach, DE 19971

Midway Realty 1,000.00
29 Midway Shopping Center
Rehoboth Beach, DE 19971

Dewey Beach Lions Club 1,000.00
P.O. Box 52
Dewey Beach, DE 19971

Atlantic Oceanside Motel 850.00
1700 Coastal Highway
Dewey Beach, DE 19971

Alley Oop 500.00
2100 Highway 1, Unit 106
Dewey Beach, DE 19971

Creative, Com. Inc. 459 Honering Trl. Annapolis MD 51401	500.00
Starboard Restaurant 2009 Highway One Dewey Beach., DE 19971	1,500.00
Dewey Beach Enterprises Que Pasa Mexican Restaurant 124 Dickinson Street Dewey Beach, DE 19971	500.00
Nalu LLC 3 Patriots Way Rehoboth Beach, DE 19971	300.00
RB-DB Chamber of Commerce PO Box 216 Rehoboth Beach, DE 19971	400.00
The Boardwalk Store, Inc. #1 Delaware Ave., PO Box 17 Rehoboth Beach, DE 19971	1,000.00
Circle Square Clothing P. O. Box 740 Bethany Beach, DE 19930	300.00
Extreme Outdoor Supply 1131 Dover Drive Provo, VT 84604	300.00
Dewey Beach Exxon 2106 Coastal Highway Dewey Beach, DE 19971	300.00
Arnold Worldwide, LLC 101 Huntington Avenue Boston, MA 02199	1,500.00
TOTAL	\$ 13,775.00



Association
1904 Coastal Highway, Suite C-7
Dewey Beach, DE 19971
Phone# 302-227-4011
Fax# 302-226-3407

CONTEST & CONTESTANTS FOR 10/1/09 TO 9/30/2010

February 13-14	2010 Boardwalk Blow Up, FL	107
April 17-18	PCB Spring Skim Jam, FL	86
June 5-6	South Side Shoot Out, DE	149
June 26-27	Long Beach Island Skim Jam, NJ	114
July 17-18	Outer Banks Skim Jam, NC	185
August 14-18	East Coast Skim Championship, DE	162
August 28-29	East Coast Surfing Championship, VA	82