



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



11/2011  
ENVELOPE  
POSTMARK DATEDepartment of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2010

Open to Public  
InspectionUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

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

A For the 2010 calendar year, or tax year beginning		, 2010, and ending		, 20	
B Check if applicable		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change		UNITED STATES TROTTING ASSOCIATION		31-4370196	
<input type="checkbox"/> Name change		Doing Business As			
<input type="checkbox"/> Initial return		Number and street (or P O box if mail is not delivered to street address)		E Telephone number	
<input type="checkbox"/> Terminated		750 MICHIGAN AVE		614-224-2291	
<input type="checkbox"/> Amended return		City or town, state or country, and ZIP + 4			
<input type="checkbox"/> Application pending		COLUMBUS, OH 43215		G Gross receipts \$ 8,720,099	
I Tax-exempt status		<input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
J Website:		► ustrotting.com		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
K Form of organization		<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		H(c) Group exemption number ►	
L Year of formation		1939		M State of legal domicile OH	

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To improve the breed, establish rules, regulate registration, promote, secure, and enforce uniformity in racing rules and conditions of the standardbred horse. Oversee licensing of officials, drivers and trainers, involved in racing (see full mission on page 112 in the enclosed rule book)		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	RECEIVED MAY 16 2011 IRS	
	4 Number of independent voting members of the governing body (Part VI, line 1b)		
	5 Total number of individuals employed in calendar year 2010 (Part VI, line 2a)	3 60	
	6 Total number of volunteers (estimate if necessary) . . . . .	4 60	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	5 65	
	b Net unrelated business taxable income from Form 990-T, line 34	6 0	
		7a 890,799	
		7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 2,015,793	Current Year 1,948,322
	9 Program service revenue (Part VIII, line 2g) . . . . .		6,717,128 6,569,134
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .		196,189 202,643
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,929,110	8,720,099
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	407,415	275,920
	14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .	4,633,554	4,704,446
	16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		
	b Total fundraising expenses (Part IX, column (D), line 25) ►		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) . . . . .	3,797,235	3,942,434
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	8,838,204	8,922,800
19 Revenue less expenses. Subtract line 18 from line 12 . . . . .	90,906	(202,701)	
Expenses	Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16) . . . . .	9,163,481	8,701,057
	21 Total liabilities (Part X, line 26) . . . . .	7,508,963	7,249,240
	22 Net assets or fund balances. Subtract line 21 from line 20 . . . . .	1,654,518	1,451,817
Net Assets or Fund Balances			

## Part II Signature Block

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

Sign Here	Signature of officer		5-11-2011
	DENNIS FISHER CFO		Date
Type or print name and title			

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2010)

16

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III 

1 Briefly describe the organization's mission:

To improve the breed, establish rules, regulate registration, promote, secure, and enforce uniformity in racing rules and conditions of the standardbred horse. Oversee licensing of officials, drivers and trainers, involved in racing (see full mission on page 112 in the enclosed rule book)

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 501(c)(4) organizations and section 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 \$ 4,000,249 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

Registration of horses, owners, driver colors and horse names. Licensing of drivers, trainers and officials.

Administrating and regulating freezebranding/tattooing and DNA/bloodtyping test. Maintenance of racing records.

(see schedule O)

4b (Code: \_\_\_\_\_) (Expenses \$ 2,747,717 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

Production and dissemination of monthly magazine promoting Harness Racing. Sales of various publications promoting Harness Racing. (see schedule O)

4c (Code: \_\_\_\_\_) (Expenses \$ 2,174,835 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

Maintaining current information of all individuals and tracks involved in harness Racing (20,651 members), includes investigation of qualifications, setting and administering rules and guidelines to promote data integrity and proper promotion of the harness racing sport. (including the functions listed on schedule O)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► 8,922,801

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
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	✓
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2	✓
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	✓
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	✓
6 Did the organization maintain any donor advised funds or any similar funds or 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	✓
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	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
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	✓
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	✓
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	✓
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	✓
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	✓
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	✓
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	✓
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b	✓
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, Parts II and IV	15	✓
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, Parts III and IV	16	✓
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	✓
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20 a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	✓
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

## Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	✓
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	✓
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 lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	✓
a	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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
b	Is the organization 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	25b	
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	✓
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	28a	✓
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	✓
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	✓
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	✓
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33	✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	34	✓
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	35	✓
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?		
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
			□ Yes <input checked="" type="checkbox"/> No
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	✓
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	✓

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V 

1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . . **1a** **49**

1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . . **1b** **0**

1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . . **1c** **✓**

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** **65**

2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . **2b** **✓**

**Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)

3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . **3a** **✓**

3b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .

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** **✓**

b If "Yes," enter the name of the foreign country: ►  
See instructions for 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** **✓**

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . **5b** **✓**

c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . . **5c**

6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . . **6a** **✓**

b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . **6b** **✓**

7 **Organizations that may receive deductible contributions under section 170(c).**

a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .

b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .

d If "Yes," indicate the number of Forms 8282 filed during the year **7d**

e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .

g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .

h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .

8 **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .

9 **Sponsoring organizations maintaining donor advised funds.**

a Did the organization make any taxable distributions under section 4966? . . . . .

b Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .

10 **Section 501(c)(7) organizations.** Enter:

a Initiation fees and capital contributions included on Part VIII, line 12 . . . . . **10a**

b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . . **10b**

11 **Section 501(c)(12) organizations.** Enter:

a Gross income from members or shareholders . . . . . **11a**

b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . **11b**

12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? **12a**

b If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**

13 **Section 501(c)(29) qualified nonprofit health insurance issuers.**

a Is the organization licensed to issue qualified health plans in more than one state? . . . . .

**Note.** See the instructions for additional information the organization must report on Schedule O.

b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . . **13b**

c Enter the amount of reserves on hand . . . . . **13c**

14a Did the organization receive any payments for indoor tanning services during the tax year? . . . . . **14a** **✓**

b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O **14b**

N/A  
N/A

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

Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year. **1a** 60

b Enter the number of voting members included in line 1a, above, who are independent **1b** 60

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? **2**

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? **3**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5**

6 Does the organization have members or stockholders? **6**

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? **7a**

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? **7b**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? **8a**

b Each committee with authority to act on behalf of the governing body? **8b**

9 Is there any officer, director, 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. **9**

	Yes	No
1a	60	
1b	60	
2	<input checked="" type="checkbox"/>	
3	<input checked="" type="checkbox"/>	
4	<input checked="" type="checkbox"/>	
5	<input checked="" type="checkbox"/>	
6	<input checked="" type="checkbox"/>	
7a	<input checked="" type="checkbox"/>	
7b	<input checked="" type="checkbox"/>	
8a	<input checked="" type="checkbox"/>	
8b	<input checked="" type="checkbox"/>	
9	<input checked="" type="checkbox"/>	

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

10a Does the organization have local chapters, branches, or affiliates? **10a**

b 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? **10b**

11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? **11a**

b Describe in Schedule O the process, if any, used by the organization to review this Form 990. **12a**

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 **12a**

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12b**

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done. **12c**

13 Does the organization have a written whistleblower policy? **13**

14 Does the organization have a written document retention and destruction policy? **14**

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**

a The organization's CEO, Executive Director, or top management official **15b**

b Other officers or key employees of the organization **16a**

If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.) **16b**

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? **16a**

b 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? **16b**

	Yes	No
10a	<input checked="" type="checkbox"/>	
10b	<input checked="" type="checkbox"/>	
11a	<input checked="" type="checkbox"/>	
12a	<input checked="" type="checkbox"/>	
12b	<input checked="" type="checkbox"/>	
12c	<input checked="" type="checkbox"/>	
13	<input checked="" type="checkbox"/>	
14	<input checked="" type="checkbox"/>	
15a	<input checked="" type="checkbox"/>	
15b	<input checked="" type="checkbox"/>	
16a	<input checked="" type="checkbox"/>	
16b	<input checked="" type="checkbox"/>	

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► n/a

18 Section 6104 requires an organization to make its Forms 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.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► UNITED STATES TROTTING ASSOCIATION, 750 MICHIGAN AVE, COLUMBUS, OH 43215

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

 Check if Schedule O contains a response to any question in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) F P Langley President Frankfort, IL		✓		✓			0	0	0
(2) there are 60 Directors on pages 145-146 in the enclosed rule book		✓					0	0	0
(3) M J Tanner Exec VP & CEO Blacklick, OH	40			✓	✓		188,737	0	71,529
(4) D E Fisher CFO Pickerington, OH	40			✓			118,487	0	44,905
(5) B L Brooks Secretary Columbus, OH	40			✓			64,956	0	24,617
(6) S Antion-Mohr Pataskala, OH	40					✓	120,576	0	45,697
(7) E E Harvey Freehold, NJ	40					✓	108,006	0	40,933
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated				Former
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
<b>1b Sub-total</b>							<b>600,762</b>	<b>0</b>	<b>227,681</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							<b>600,762</b>	<b>0</b>	<b>227,681</b>	
<b>2</b>	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►									
<b>3</b>	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual								<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b>	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual								<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b>	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person								<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
<b>2</b>	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►	

## Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b> 1,948,322				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . . ►	<b>1,948,322</b>				
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2a</b> registration & record keeping		<b>4,627,671</b>	<b>4,627,671</b>		
	<b>b</b> publications	<b>541800</b>	<b>1,085,921</b>	<b>874,624</b>	<b>211,297</b>	
	<b>c</b> magazine	<b>541800</b>	<b>855,542</b>	<b>176,040</b>	<b>679,502</b>	
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue . . . . .					
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . . ►		<b>6,569,134</b>			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ►		<b>202,643</b>		<b>202,643</b>	
	<b>4</b> Income from investment of tax-exempt bond proceeds ►					
	<b>5</b> Royalties . . . . . ►					
	<b>6a</b> Gross Rents . . . . .	<b>(i) Real</b>	<b>(ii) Personal</b>			
	<b>b</b> Less: rental expenses					
	<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss) . . . . . ►					
	<b>7a</b> Gross amount from sales of assets other than inventory	<b>(i) Securities</b>	<b>(ii) Other</b>			
<b>b</b> Less: cost or other basis and sales expenses . . . . .						
<b>c</b> Gain or (loss) . . . . .						
<b>d</b> Net gain or (loss) . . . . . ►						
<b>8a</b> Gross income from fundraising events (not including \$ . . . . . of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>					
<b>b</b> Less: direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from fundraising events . . . ►						
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less: direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . ►						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . ►						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue . . . . .						
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . . ►		<b>8,720,099</b>	<b>5,678,335</b>	<b>890,799</b>	<b>202,643</b>	
<b>12</b> <b>Total revenue.</b> See instructions. . . . . ►						

**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).

<b><i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i></b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	275,920			
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	600,762			
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	2,810,760			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	360,077			
9 Other employee benefits	674,893			
10 Payroll taxes	257,954			
11 Fees for services (non-employees):				
a Management				
b Legal	32,434			
c Accounting	58,952			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	96,841			
14 Information technology	119,173			
15 Royalties				
16 Occupancy	10,884			
17 Travel	139,874			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	191,144			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	489,272			
23 Insurance	95,095			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a (see attached schedule O)	1,940,478			
b DB Pension Plan exp/(liab reduction)	768,287			
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	8,922,800			
26 Joint costs. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). 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	6,334,640	2	5,985,901
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	459,255	4	470,702
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	105,838	8	85,137
	9 Prepaid expenses and deferred charges	109,083	9	236,915
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,472,009		
	b Less: accumulated depreciation	10b 10,600,700	1,103,954	10c 871,309
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	1,004,766	12	1,004,766
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	45,945	15	46,327
	16 Total assets. Add lines 1 through 15 (must equal line 34)	9,163,481	16	8,701,057
Liabilities	17 Accounts payable and accrued expenses	3,172,902	17	3,068,564
	18 Grants payable		18	
	19 Deferred revenue (See attached schedule O)	4,336,061	19	4,180,676
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	7,508,963	26	7,249,240
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,654,518	27	1,451,817
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> 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	1,654,518	33	1,451,817
	34 Total liabilities and net assets/fund balances	9,163,481	34	8,701,057

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	8,720,099
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	8,922,800
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	(202,701)
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	1,654,518
5	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) . . . . .	6	1,451,817

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .

b Were the organization's financial statements audited by an independent accountant? . . . . .

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

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? . . . . .

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		
2b	✓	
2c	✓	
3a		✓
3b		

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2010**Open to Public  
Inspection

Name of the organization

UNITED STATES TROTTING ASSOCIATION

Employer identification number

31-4370196

**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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .  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 education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

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, and not on a historic structure listed in the National Register . . . . .

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year  
►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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 section 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a <input type="checkbox"/> Public exhibition b <input type="checkbox"/> Scholarly research c <input type="checkbox"/> Preservation for future generations	d <input type="checkbox"/> Loan or exchange programs e <input type="checkbox"/> 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 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 the arrangement in Part XIV and complete the following table:

	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 Net investment earnings, gains, and 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 . . . . .	Yes <input type="checkbox"/> No <input type="checkbox"/>
---	---

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

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

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		164,415		164,145
b Buildings		1,059,739	959,095	100,644
c Leasehold improvements				
d Equipment		3,092,497	2,729,134	363,363
e Other		7,155,358	6,912,471	242,887

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . . . ► 871,309

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) U S Treasury Notes	1,004,766	Cost
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►</b>	<b>1,004,766</b>	

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►</b>	<b>1,004,766</b>	

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
<b>(1) Accrued Interest on Investments</b>	<b>46,327</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►</b>	<b>46,327</b>

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►</b>	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	8,720,099
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	8,922,800
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	(202,701)
4	Net unrealized gains (losses) on investments	4	134,730
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 through 8	9	134,730
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	(67,971)

**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	8,854,829
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	134,730
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	134,730
3	Subtract line 2e from line 1	3	8,720,099
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	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	8,720,099

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	8,922,800
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	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	8,922,800
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	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	8,922,800

**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 IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

.....

.....

.....

.....

.....

.....



**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

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

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

Part 1, line 2 - The Board of Directors approves the amounts and recipients of the grants through the Finance Committee meetings and then full Board approval

at its annual meeting.

**Compensation Information**  
For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 23.  
► Attach to Form 990. ► See separate instructions.

**2010**

Open to Public  
Inspection

Name of the organization

UNITED STATES TROTTING ASSOCIATION

Employer identification number

31-4370196

**Part I Questions Regarding Compensation**

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

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

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

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

**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.

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

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

**a** Receive a severance payment or change-of-control payment from the organization or a related organization?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**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.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**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?  
**b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

**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?  
**b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

**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

**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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

Yes No

1b

2

4a

✓

4b

✓

4c

✓

5a

5b

6a

6b

7

8

9

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

For each individual whose compensation must be reported 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			(D) Retirement and other deferred compensation	(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 reportable compensation			
M J Tanner	(i) 188,737	(ii) 0	(iii) 0	0	71,529	260,266
1 S Antion-Mohr	(i) 120,576	(ii) 0	(iii) 0	0	45,697	166,273
2 D E Fisher	(i) 118,487	(ii) 0	(iii) 0	0	44,905	163,392
3	(i)	(ii)	(iii)			
4	(i)	(ii)	(iii)			
5	(i)	(ii)	(iii)			
6	(i)	(ii)	(iii)			
7	(i)	(ii)	(iii)			
8	(i)	(ii)	(iii)			
9	(i)	(ii)	(iii)			
10	(i)	(ii)	(iii)			
11	(i)	(ii)	(iii)			
12	(i)	(ii)	(iii)			
13	(i)	(ii)	(iii)			
14	(i)	(ii)	(iii)			
15	(i)	(ii)	(iii)			
16	(i)	(ii)	(iii)			

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

UNITED STATES TROTTING ASSOCIATION

**Transactions With Interested Persons**

► Complete if the organization answered  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.  
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

**2010**

Open To Public  
Inspection

Employer identification number

31-4370196

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year  
under section 4958. ► \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?	(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
				To	From	Yes	No	Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									

Total ► \$ \_\_\_\_\_

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

## Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) The Directors are made up of	Director's	various	various		✓
(2) individuals within various segments					
(3) - owners, drivers, racetrack reps.					
(4) and thus have business					
(5) relationships within the industry					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Supplemental Information: Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

## Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

UNITED STATES TROTTING ASSOCIATION

Employer identification number

31-4370196

### PART III, line 4

#### 4a - Registration & Record Keeping

Eligibility Certificates	\$ 400,400
Registration & Transfer of Horses	1,281,924
Freezebrand/Tattooing of Horses	682,456
DNA/Bloodtyping of Horses	451,931
License of Drivers, Trainer, and Officials	253,407
Data Processing and Records	930,131
total	\$ 4,000,249

#### 4b - Production and Dissemination of Publications

HoofBeats Magazine	\$ 1,760,217
Various Publications	987,500
total	\$ 2,747,717

#### 4c - Track and Individual Membership

Individual Membership	\$ 1,245,894
Track Membership	928,941
total	\$ 2,174,835

All areas overlap to a certain degree and include the following functions:

- 1) Certify the authenticity of the eligibility of all horses racing through the various programs provided.
- 2) Certify the competence of all drivers, trainers and officials employed by the tracks through a licensing program.
- 3) To maintain the records of past performance of all horses and drivers at each harness race of all member tracks.
- 4) To assist membership track's and owner's public relations staff in the promotion of the Harness Racing Industry.
- 5) To perform such other services when possible as requested by such members to accomplish the promotion of

Harness Racing

Name of the organization <b>UNITED STATES TROTTING ASSOCIATION</b>	Employer identification number <b>31-4370196</b>
---	---

**PART VI, line 2 - All Directors are made up of individuals within various segments; owners, drivers, race track reps, etc. and thus have business relationships within the industry.**

**PART VI, line 6 - Organization has 20,651 members.**

**PART VI, line 7a - Members elect Board of Directors.**

**PART VI, line 7b - Rule and By-Law changes are made by the Board of Directors.**

**PART VI, line 9 - The Board of Directors are from all areas across the United States and are listed on pages 145 & 146 of the enclosed rule book.**

**PART VI, line 11a - The 990 is prepared by the CFO and reviewed by the Executive VP and CEO.**

**PART VI, line 12c - Copies of the Conflict of Interest Policy are sent to all Directors with an enclosed acknowledgement form to be returned to the organization.**

**PART VI, line 15a - CEO's compensation is determined by the President, other Officers and key employees are determined by the CEO.**

**PART VI, line 19 - Copies of 990 & 990T are made upon request. Governing documents are mailed to Directors and posted in rule book on website and sent upon request. Conflict of Interest Policy is mailed to Directors.**

**Financial Statements are mailed to Directors and annual Audit is published in magazine.**

Name of the organization

UNITED STATES TROTTING ASSOCIATION

Employer identification number

31-4370196

## PART IX, line 24a - Other Expenses

DNA/Bloodtyping Interpretations	\$ 250,096
Outside Help (Marketing Sport)	497,639
Printing and Forms	322,516
Postage and Freight	164,652
Repairs and Maintenance	256,104
Utilities	126,498
Telephone	120,594
State & Local Taxes	72,176
Dues, Subscriptions, & Education	10,360
Provision for Doubtful Accounts (recovery)	32,453
Bank Fees	87,390
total	\$ 1,940,478

## PART X, line 19 - Deferred Revenue

Membership Dues	\$ 667,442
HoofBeats Magazine Subscriptions	199,492
Eligibility Certificates	1,710,186
Driver/Trainer Fees	230,969
Freezebrand/Tattoo fees	377,771
Publications	28,260
DNA/Bloodtyping	723,493
Prepaid Data Fees	243,063
total	\$ 4,180,676