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Form **990**

# 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)

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

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

**2011**

**Open to Public Inspection**

**A** For the 2011 calendar year, or tax year beginning , 2011, and ending , 20

**B** Check if applicable:
☐ Address change
☑ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

**C** Name of organization USA GYMNASTICS
Doing Business As
Number and street (or P O. box if mail is not delivered to street address) 132 E WASHINGTON ST
Room/suite 700
City or town, state or country, and ZIP + 4 INDIANAPOLIS, IN 46204

**D** Employer identification number 75-1847871

**E** Telephone number (317)829-5658

**G** Gross receipts $ 18,923,251

**F** Name and address of principal officer STEVE PENNY
132 E WASHINGTON ST SUITE 700, INDIANAPOLIS, IN 46204

**H(a)** Is this a group return for affiliates? ☐ Yes ☑ No
**H(b)** Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)
**H(c)** Group exemption number ▶

**I** Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

**J** Website: ▶ WWW USA-GYMNASTICS ORG

**K** Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

**L** Year of formation 1964

**M** State of legal domicile IN

## Part I Summary

| | | | |
|---|---|---|---|
| 1 | Briefly describe the organization's mission or most significant activities: THE USA GYMNASTICS IS THE DESIGNATED NATIONAL GOVERNING BODY FOR THE SPORTS OF ARTISTIC GYMNASTICS, RHYTHMIC GYMNASTICS, TRAMPOLINE & TUMBLING, & ACROBATIC GYMNASTICS IN THE US | | |
| 2 | Check this box ▶ ☐ 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) | 3 | 20 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 18 |
| 5 | Total number of individuals employed in calendar year 2011 (Part V, line 2a) | 5 | 67 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 1,500 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 359,221 |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 296 |

| | | Prior Year | Current Year |
|---|---|---|---|
| 8 | Contributions and grants (Part VIII, line 1h) | 2,394,246 | 2,388,402 |
| 9 | Program service revenue (Part VIII, line 2g) | 13,558,944 | 14,333,294 |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 146,924 | 146,303 |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 1,265,946 | 1,096,864 |
| 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 17,366,060 | 17,964,863 |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 886,295 | 1,193,783 |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 3,650,219 | 3,874,886 |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 0 | | |
| 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 12,438,433 | 12,660,109 |
| 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 16,974,947 | 17,728,778 |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 391,113 | 236,085 |

| | | Beginning of Current Year | End of Year |
|---|---|---|---|
| 20 | Total assets (Part X, line 16) | 10,308,943 | 11,082,538 |
| 21 | Total liabilities (Part X, line 26) | 4,835,287 | 5,404,284 |
| 22 | Net assets or fund balances. Subtract line 21 from line 20 | 5,473,656 | 5,678,254 |

## 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 — Date

STEVE PENNY, PRESIDENT
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| JOHN WOODHULL | | | | P01305268 |

Firm's name ▶ CROWE HORWATH LLP — Firm's EIN ▶ 35-0921680
Firm's address ▶ 70 WEST MADISON STREET, SUITE 700, CHICAGO, IL 60602-4903 — Phone no (312)899-7000

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

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**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:

THE USA GYMNASTICS IS THE DESIGNATED NATIONAL GOVERNING BODY OF THE OLYMPIC SPORT OF GYMNASTICS THE ORGANIZATION WAS SO DESIGNATED BY THE UNITED STATES OLYMPIC COMMITTEE (THE USOC) AND IS A GROUP A MEMBER OF THE USOC (CONTINUED IN SCHEDULE O)

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 organization's program service accomplishments for each of its three largest program services, as measured 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 $ 7,529,454 including grants of $ 1,039,746 ) (Revenue $ 2,247,112 )

PROGRAM SERVICES USA GYMNASTICS HAS THE RESPONSIBILITY TO SELECT, DEVELOP, AND TRAIN THE NATIONAL AND OLYMPIC TEAMS FOR GYMNASTICS EXPENSES INCLUDE TRAVEL TO INTERNATIONAL COMPETITIONS, TRAINING CAMPS, ATHLETE AND COACH SUPPORT, APPAREL, JUDGES DEVELOPMENT AND TRAINING, AND EARLY TALENT IDENTIFICATION

4b (Code: ) (Expenses $ 3,245,015 including grants of $ 154,037 ) (Revenue $ 3,726,655 )

HOSTED COMPETITIONS AS THE NATIONAL GOVERNING BODY OF THE SPORT OF GYMNASTICS, THE USA GYMNASTICS CONDUCTS REGIONAL, NATIONAL AND INTERNATIONAL COMPETITIONS, INCLUDING THE NATIONAL CHAMPIONSHIPS AND OLYMPIC TRIALS USA GYMNASTICS INCURS ALL EXPENSES RELATED TO THE EVENTS, INCLUDING BUT NOT LIMITED TO, TRAVEL, ARENA RENTAL, PROMOTION, STAFFING, AWARDS, AND TELEVISION PRODUCTION

4c (Code: ) (Expenses $ 3,074,755 including grants of $ 0 ) (Revenue $ 8,540,658 )

MEMBER SERVICES USA GYMNASTICS HAS OVER 115,000 MEMBERS AFFILIATED WITH OVER 3,000 INDEPENDENTLY OPERATED ORGANIZATIONS TO WHICH IT PROVIDES A VARIETY OF SERVICES AND BENEFITS BENEFITS INCLUDE PARTICIPANT ACCIDENT INSURANCE COVERAGE TO COMPETING MEMBERS, AND LIABILITY COVERAGE TO HOSTS OF SANCTIONED COMPETITIONS USA GYMNASTICS ALSO CONDUCTS SAFETY CERTIFICATION, WHICH IS REQUIRED OF PROFESSIONAL MEMBERS, DEVELOPS RULES AND POLICIES THAT GOVERN THE CONDUCT OF EVENTS, AND ONGOING OPERATION OF ADMINISTRATION, AND PROVIDES SUPPORT TO STATE AND REGIONAL GOVERNANCE BOARDS

4d Other program services (Describe in Schedule O.)
(Expenses $ 1,482,738 including grants of $ 0 ) (Revenue $ 0 )

4e **Total program service expenses** ▶ 15,331,962

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | ✓ | |
| 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 | **Section 501(c)(3) organizations.** 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 for which 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 temporarily restricted endowments, permanent endowments, 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *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 hospital facilities? *If "Yes," complete Schedule H* | 20a | | ✓ |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 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 any government or organization 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 | | ✓ |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | ✓ |
| 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *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): | | | |
| a | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28a | | ✓ |
| b | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28b | | ✓ |
| 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* | 28c | ✓ | |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | ✓ |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | ✓ |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | ✓ |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | ✓ |
| 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* | 33 | | ✓ |
| 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* | 34 | ✓ | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | ✓ | |
| b | 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* | 35b | ✓ | |
| 36 | **Section 501(c)(3) organizations.** 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? **Note.** 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 . . . . . ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . | 1a | 439 | | |
| b | Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . . . | 1b | 0 | | |
| c | 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 | 67 | | | |
| b | 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 | ✓ | |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* . . . . | | | 3b | ✓ | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . | | | 4a | | ✓ |
| 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? . . . . | | | 7a | | ✓ |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . | | | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . | | | 7c | | ✓ |
| 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? | | | 7e | | ✓ |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . | | | 7f | | ✓ |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | | 7h | | |
| 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? . . . . | | | 8 | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | | |
| a | Did the organization make any taxable distributions under section 4966? . . . . | | | 9a | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? . . . . | | | 9b | | |
| 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? . . . . | | | 13a | | |
| | **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 | | |

**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

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | 1a | 20 | | |
| b | Enter the number of voting members included in line 1a, above, who are independent . | 1b | 18 | | |
| 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 | Did the organization have members or stockholders? . . . . . | 6 | | ✓ | |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . | 7a | | ✓ | |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . | 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 | | | ✓ |

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

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Did the organization have local chapters, branches, or affiliates? . . . . . | 10a | ✓ | |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | ✓ | |
| 11a | Has the organization provided a complete 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 | Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . . . . | 12a | ✓ | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | ✓ | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* . . . . . | 12c | ✓ | |
| 13 | Did the organization have a written whistleblower policy? . . . . . | 13 | | ✓ |
| 14 | Did 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? | | | |
| a | The organization's CEO, Executive Director, or top management official . . . . . | 15a | ✓ | |
| b | Other officers or key employees of the organization . . . . . | 15b | | ✓ |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | | |
| 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ IN

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ JOHN HEWETT, 132 E WASHINGTON STREET, STE 700, INDIANAPOLIS, IN 46204, (317)829-5658, FAX: (317)237-5069

## 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 (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (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 | Former | | | |
| (1) JIM MORRIS<br>TREASURER | 1 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (2) PETER VIDMAR<br>BOARD CHAIR | 1 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (3) MICHAEL RODRIGUES<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (4) KARL HEGER<br>DIRECTOR | 1 | ✓ | | | | | | 328 | 0 | 0 |
| (5) JESSICA HOWARD<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (6) JOHN ROETHLISBERGER<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (7) MARY LOU RETTON<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (8) BITSY KELLEY<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (9) FRANK MARSHALL<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (10) MIKE LORENZEN<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (11) RON FERRIS<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (12) MIKE BURNS<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (13) JAY BINDER<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (14) GEORGE DREW<br>DIRECTOR | 1 | ✓ | | | | | | 2,250 | 0 | 0 |

**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 (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (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 | Former | | | |
| (15) BROOKE BUSHNEEL TOOHEY<br>DIRECTOR | 1 | ✓ | | | | | | 7,600 | 0 | 0 |
| (16) RUSS FYSTROM<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (17) YOICHI TOMITA<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (18) STEVE RYBACKI<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (19) TOM KOLL<br>DIRECTOR | 1 | ✓ | | | | | | 18,725 | 0 | 0 |
| (20) TERIN HUMPHREY<br>DIRECTOR | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (21) JOHN HEWETT<br>CONTROLLER | 40 | | | ✓ | | | | 114,008 | 0 | 13,793 |
| (22) STEVE PENNY<br>PRESIDENT | 40 | | | ✓ | | | | 402,622 | 0 | 33,082 |
| (23) PAUL PARILLA<br>VICE CHAIR | 1 | | | ✓ | | | | 0 | 0 | 0 |
| (24) GARY ANDERSON<br>SECRETARY | 1 | | | ✓ | | | | 0 | 0 | 0 |
| (25) KATHY KELLY<br>VP-PROGRAM | 40 | | | | | ✓ | | 117,369 | 0 | 13,980 |
| **1b Sub-total** ▶ | | | | | | | | 662,902 | 0 | 60,855 |
| **c Total from continuation sheets to Part VII, Section A** ▶ | | | | | | | | 239,688 | 0 | 24,529 |
| **d Total (add lines 1b and 1c)** ▶ | | | | | | | | 902,590 | 0 | 85,384 |

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 5

| | | | Yes | No |
|---|---|---|---|---|
| 3 | Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | 3 | | ✓ |
| 4 | 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* | 4 | ✓ | |
| 5 | 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* | 5 | | ✓ |

**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. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| FTPS HOLDING, LLC, 38 FOUNTAIN SQUARE, CINCINNATI, OH 45263 | PAYMENT PROCESSING SERVICES | 1,286,776 |
| | | |
| | | |
| | | |
| | | |

2 *Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization* ▶ 1

## Part VIII Statement of Revenue

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | 225,000 | | | |
| | e | Government grants (contributions) | 1e | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 2,163,402 | | | |
| | g | Noncash contributions included in lines 1a-1f $ | | | | | |
| | h | **Total.** Add lines 1a–1f ▶ | | 2,388,402 | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | MEMBER SERVICES | 900099 | 8,359,527 | 8,359,527 | | |
| | b | NATIONAL EVENT REVENUES | 900099 | 3,726,655 | 3,726,655 | | |
| | c | PROGRAM EVENTS AND CLINICS | 900099 | 2,247,112 | 2,247,112 | | |
| | d | | | 0 | | | |
| | e | | | 0 | | | |
| | f | All other program service revenue | | 0 | 0 | 0 | 0 |
| | g | **Total.** Add lines 2a–2f ▶ | | 14,333,294 | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | 164,656 | | | 164,656 |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | 0 | | | |
| | 5 | Royalties ▶ | | 537,980 | | | 537,980 |
| | | | (i) Real / (ii) Personal | | | | |
| | 6a | Gross rents | | | | | |
| | b | Less: rental expenses | | | | | |
| | c | Rental income or (loss) | 0 / 0 | | | | |
| | d | Net rental income or (loss) ▶ | | 0 | | | |
| | | | (i) Securities / (ii) Other | | | | |
| | 7a | Gross amount from sales of assets other than inventory | 900,000 | | | | |
| | b | Less: cost or other basis and sales expenses | 918,353 | | | | |
| | c | Gain or (loss) | -18,353 / 0 | | | | |
| | d | Net gain or (loss) ▶ | | -18,353 | | | -18,353 |
| | 8a | Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 a | 18,532 | | | | |
| | b | Less: direct expenses b | | | | | |
| | c | Net income or (loss) from fundraising events ▶ | | 18,532 | | | 18,532 |
| | 9a | Gross income from gaming activities. See Part IV, line 19 a | | | | | |
| | b | Less: direct expenses b | | | | | |
| | c | Net income or (loss) from gaming activities ▶ | | 0 | 0 | | |
| | 10a | Gross sales of inventory, less returns and allowances a | 221,166 | | | | |
| | b | Less: cost of goods sold b | 40,035 | | | | |
| | c | Net income or (loss) from sales of inventory ▶ | | 181,131 | 181,131 | | |
| | | Miscellaneous Revenue | Business Code | | | | |
| | 11a | ADVERTISING | 511120 | 359,221 | 0 | 359,221 | |
| | b | | | 0 | | | |
| | c | | | 0 | | | |
| | d | All other revenue | | 0 | 0 | 0 | 0 |
| | e | **Total.** Add lines 11a–11d ▶ | | 359,221 | | | |
| | 12 | **Total revenue.** See instructions. ▶ | | 17,964,863 | 14,514,425 | 359,221 | 702,815 |

## 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).*

Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

| | ***Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.*** | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|---|
| 1 | Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 | 115,527 | 115,527 | | |
| 2 | Grants and other assistance to individuals in the United States. See Part IV, line 22 | 1,078,256 | 1,078,256 | | |
| 3 | Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | 0 | | | |
| 4 | Benefits paid to or for members | 0 | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees | 592,409 | 28,903 | 563,506 | |
| 6 | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 100,500 | 100,500 | | |
| 7 | Other salaries and wages | 2,518,934 | 2,250,813 | 268,121 | |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 143,574 | 111,916 | 31,658 | |
| 9 | Other employee benefits | 302,397 | 279,883 | 22,514 | |
| 10 | Payroll taxes | 217,072 | 167,870 | 49,202 | |
| 11 | Fees for services (non-employees): | | | | |
| a | Management | 0 | | | |
| b | Legal | 193,419 | | 193,419 | |
| c | Accounting | 38,440 | | 38,440 | |
| d | Lobbying | 0 | | | |
| e | Professional fundraising services. See Part IV, line 17 | 0 | | | |
| f | Investment management fees | 21,661 | | 21,661 | |
| g | Other | 2,545,137 | 2,445,321 | 99,816 | |
| 12 | Advertising and promotion | 15,225 | 15,225 | | |
| 13 | Office expenses | 2,119,037 | 1,790,619 | 328,418 | |
| 14 | Information technology | 166,069 | 84,108 | 81,961 | |
| 15 | Royalties | 0 | | | |
| 16 | Occupancy | 288,511 | 46,885 | 241,626 | |
| 17 | Travel | 3,636,625 | 3,475,513 | 161,112 | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | | | |
| 19 | Conferences, conventions, and meetings | 0 | | | |
| 20 | Interest | 490 | | 490 | |
| 21 | Payments to affiliates | 510,933 | 510,933 | | |
| 22 | Depreciation, depletion, and amortization | 182,887 | | 182,887 | |
| 23 | Insurance | 918,242 | 891,876 | 26,366 | |
| 24 | Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a | EVENT PRODUCTION | 972,539 | 971,731 | 808 | |
| b | FACILITY RENTAL/AV | 742,469 | 742,469 | | |
| c | | 0 | | | |
| d | | 0 | | | |
| e | All other expenses | 308,425 | 223,614 | 84,811 | 0 |
| 25 | **Total functional expenses.** Add lines 1 through 24e | 17,728,778 | 15,331,962 | 2,396,816 | 0 |
| 26 | **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) | 0 | | | |

## Part X Balance Sheet

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | | 3,593 | 1 | 942 |
| | 2 | Savings and temporary cash investments | | 1,863,469 | 2 | 1,563,667 |
| | 3 | Pledges and grants receivable, net | | | 3 | |
| | 4 | Accounts receivable, net | | 427,593 | 4 | 513,925 |
| | 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 | | 72,816 | 8 | 72,817 |
| | 9 | Prepaid expenses and deferred charges | | 830,879 | 9 | 1,175,023 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 1,085,077 | | | |
| | b | Less: accumulated depreciation | 10b 661,351 | 493,124 | 10c | 423,726 |
| | 11 | Investments—publicly traded securities | | | 11 | |
| | 12 | Investments—other securities. See Part IV, line 11 | | 6,290,291 | 12 | 6,891,631 |
| | 13 | Investments—program-related. See Part IV, line 11 | | 0 | 13 | 0 |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | 327,178 | 15 | 440,807 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | 10,308,943 | 16 | 11,082,538 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 785,862 | 17 | 814,475 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 4,004,511 | 19 | 4,589,809 |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 44,914 | 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 0 | 25 | 0 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 4,835,287 | 26 | 5,404,284 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.** | | | | |
| | 27 | Unrestricted net assets | | 5,473,656 | 27 | 5,678,254 |
| | 28 | Temporarily restricted net assets | | 0 | 28 | |
| | 29 | Permanently restricted net assets | | | 29 | |
| | | **Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.** | | | | |
| | 30 | Capital stock or trust principal, or current funds | | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | | 32 | |
| | 33 | Total net assets or fund balances | | 5,473,656 | 33 | 5,678,254 |
| | 34 | Total liabilities and net assets/fund balances | | 10,308,943 | 34 | 11,082,538 |

## 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 | 17,964,863 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 17,728,778 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 236,085 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 5,473,656 |
| 5 | Other changes in net assets or fund balances (explain in Schedule O) | 5 | -31,487 |
| 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 | 5,678,254 |

## Part XII Financial Statements and Reporting

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

| | | | Yes | No |
|---|---|---|---|---|
| 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? | 2a | | ✓ |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | ✓ | |
| 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? | 2c | ✓ | |
| | 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? | 3a | | ✓ |
| 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 | 3b | | |

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

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

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

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

OMB No 1545-0047

**2011**

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| USA GYMNASTICS | 75-1847871 |

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☑ An organization that normally receives: (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III–Functionally integrated d ☐ Type III–Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | Yes | No |
|---|---|---|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11g(i) | | |
| (ii) A family member of a person described in (i) above? 11g(ii) | | |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii) | | |

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U S ? | | (vii) Amount of support |
|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | Yes | No | Yes | No | |
| (A) | | | | | | | | | |
| (B) | | | | | | | | | |
| (C) | | | | | | | | | |
| (D) | | | | | | | | | |
| (E) | | | | | | | | | |
| Total | | | | | | | | | 0 |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | |

12 Gross receipts from related activities, etc. (see instructions) . . . . . 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) . . . . 14 %

15 Public support percentage from 2010 Schedule A, Part II, line 14 . . . . . 15 %

16a **33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33 1/3% support test—2010.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ ☐

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 2,497,188 | 2,969,572 | 1,860,593 | 2,394,246 | 2,388,402 | 12,110,001 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 11,188,817 | 15,773,140 | 13,296,109 | 13,826,463 | 14,554,460 | 68,638,989 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | 0 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 6 **Total.** Add lines 1 through 5 | 13,686,005 | 18,742,712 | 15,156,702 | 16,220,709 | 16,942,862 | 80,748,990 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | 0 |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | 0 |
| c Add lines 7a and 7b | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 **Public support** (Subtract line 7c from line 6.) | | | | | | 80,748,990 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | 13,686,005 | 18,742,712 | 15,156,702 | 16,220,709 | 16,942,862 | 80,748,990 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 1,408,150 | 1,103,859 | 692,813 | 711,936 | 702,636 | 4,619,394 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | 0 |
| c Add lines 10a and 10b | 1,408,150 | 1,103,859 | 692,813 | 711,936 | 702,636 | 4,619,394 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | 477,858 | | | 337 | 2,963 | 481,158 |
| 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | 105,673 | 99,644 | 82,372 | 26,706 | 18,532 | 332,927 |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | 15,677,686 | 19,946,215 | 15,931,887 | 16,959,688 | 17,666,993 | 86,182,469 |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

**Section C. Computation of Public Support Percentage**

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)) | 15 | 93 7 % |
| 16 | Public support percentage from 2010 Schedule A, Part III, line 15 | 16 | 93 77 % |

**Section D. Computation of Investment Income Percentage**

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2011** (line 10c, column (f) divided by line 13, column (f)) | 17 | 5 36 % |
| 18 | Investment income percentage from **2010** Schedule A, Part III, line 17 | 18 | 4 95 % |

19a **33 1/3% support tests—2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33 1/3% support tests—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

SCHEDULE D (Form 990)

# Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization: USA GYMNASTICS

Employer identification number: 75-1847871

**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 |
|---|---|---|
| a | Total number of conservation easements | 2a |
| b | Total acreage restricted by conservation easements | 2b |
| c | Number of conservation easements on a certified historic structure included in (a) | 2c |
| d | Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |

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 ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . ☐ Yes ☐ No

**Part IV 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 |
|---|---|---|
| c | Beginning balance | 1c 1,232,958 |
| d | Additions during the year | 1d 4,507,921 |
| e | Distributions during the year | 1e 3,834,669 |
| f | Ending balance | 1f 1,906,210 |

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 current year end balance (line 1g, column (a)) held as.

a Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ _____ %
c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | Yes | No |
|---|---|---|---|
| (i) unrelated organizations | 3a(i) | | |
| (ii) related organizations | 3a(ii) | | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

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

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | 0 |
| b Buildings | | | | 0 |
| c Leasehold improvements | | 19,348 | 2,496 | 16,852 |
| d Equipment | | 828,994 | 525,009 | 303,985 |
| e Other | | 236,735 | 133,846 | 102,889 |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 423,726 |

**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) UNITED STATES GOVERNMENT AGENCY NOTES AND CORPORATE OBLIGATIONS | 6,891,631 | END OF YEAR MARKET VALUE |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| (I) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 12.)* ▶ | 6,891,631 | |

**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) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶ | | |

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

| | (a) Description | (b) Book value |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶ | | |

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

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |
| **Total.** *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶ | 0 |

**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 | |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 | 3 | |
| 4 | Net unrealized gains (losses) on investments | 4 | |
| 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 | |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | 10 | |

## 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 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains on investments | 2a | | | |
| 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 | |
| 3 | Subtract line **2e** from line **1** | | | 3 | |
| 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 | |

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | |
| 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 | |
| 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 | |

## 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.

SEE NEXT PAGE

## 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.

| Return Reference | Identifier | Explanation |
|---|---|---|
| SCHEDULE D, PART IV, LINE 1B | AGENT, TRUSTEE, CUSTODIAN, OR OTHER INTERMEDIARY ARRANGEMENT | USA GYMNASTICS STATE AND REGIONAL CHAPTERS HAVE ESTABLISHED BANK ACCOUNTS UNDER THE FEDERATION'S TAX IDENTIFICATION NUMBER ALL FUNDS ARE MAINTAINED FOR THE BENEFIT OF THE CHAPTERS IN MAY 2010, THE FEDERATION EXECUTED FINANCIAL CONTROL OF THESE FUNDS AS A FISCAL AGENT AS OF 12/31/2011,AN AMOUNT DUE TO THE STATE AND REGIONS ACCOUNT OF $1,906,210 HAS BEEN RECORDED ON THE STATEMENT OF FINANCIAL POSITION |
| SCHEDULE D, PART X, LINE 2 | FIN 48 (ASC 740) FOOTNOTE | THE INTERNAL REVENUE SERVICE HAS RULED THAT BOTH THE FEDERATION AND FOUNDATION QUALIFY UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND ARE, THEREFORE, GENERALLY NOT SUBJECT TO INCOME TAXATION UNDER PRESENT INCOME TAX LAWS HOWEVER, THE FEDERATION AND FOUNDATION ARE SUBJECT TO FEDERAL TAX ON ANY UNRELATED BUSINESS TAXABLE INCOME<br><br>THE FEDERATION HAS ADOPTED GUIDANCE WITH RESPECT TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES A TAX POSITION IS RECOGNIZED AS A BENEFIT ONLY IF IT IS "MORE LIKELY THAN NOT" THAT THE TAX POSITION WOULD BE SUSTAINED IN A TAX EXAMINATION, WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR THE AMOUNT RECOGNIZED IS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED ON EXAMINATION FOR TAX *POSITIONS NOT MEETING THE "MORE LIKELY THAN NOT" TEST, NO TAX BENEFIT WILL BE RECORDED*<br><br>THE FEDERATION IS GENERALLY NO LONGER SUBJECT TO EXAMINATION BY TAXING AUTHORITIES FOR YEARS BEFORE 2007 THE FEDERATION DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECORDED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS THE FEDERATION RECOGNIZES INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE THE FEDERATION DID NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES AT DECEMBER 31, 2011 OR 2010 |

SCHEDULE F (Form 990)

# Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
USA GYMNASTICS

Employer identification number
75-1847871

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

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed.)

| | (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---|---|---|---|---|---|---|
| (1) | EAST ASIA AND THE PACIFIC | 0 | 0 | PROGRAM SERVICES | SEND DELEGATIONS TO COMPETE IN INTERNATIONAL COMPETITION | 616,378 |
| (2) | EUROPE (INCLUDING ICELAND AND GREENLAND) | 0 | 0 | PROGRAM SERVICES | SEND DELEGATIONS TO COMPETE IN INTERNATIONAL COMPETITION | 602,125 |
| (3) | NORTH AMERICA (CANADA & MEXICO ONLY) | 0 | 0 | PROGRAM SERVICES | SEND DELEGATIONS TO COMPETE IN INTERNATIONAL COMPETITION | 70,268 |
| (4) | RUSSIA AND THE NEWLY INDEPENDENT STATES | 0 | 0 | PROGRAM SERVICES | SEND DELEGATIONS TO COMPETE IN INTERNATIONAL COMPETITION | 45,157 |
| (5) | SUB SAHARAN AFRICA | 0 | 0 | PROGRAM SERVICES | SEND DELEGATIONS TO COMPETE IN INTERNATIONAL COMPETITION | 228 |
| (6) | | | | | | |
| (7) | | | | | | |
| (8) | | | | | | |
| (9) | | | | | | |
| (10) | | | | | | |
| (11) | | | | | | |
| (12) | | | | | | |
| (13) | | | | | | |
| (14) | | | | | | |
| (15) | | | | | | |
| (16) | | | | | | |
| (17) | | | | | | |
| 3a | Sub-total . . . . . | 0 | 0 | | | 1,334,156 |
| b | Total from continuation sheets to Part I . . . . | 0 | 0 | | | 0 |
| c | **Totals** (add lines 3a and 3b) | 0 | 0 | | | 1,334,156 |

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

Part II can be duplicated if additional space is needed.

| 1 | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|---|
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| (3) | | | | | | | | | |
| (4) | | | | | | | | | |
| (5) | | | | | | | | | |
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| (9) | | | | | | | | | |
| (10) | | | | | | | | | |
| (11) | | | | | | | | | |
| (12) | | | | | | | | | |
| (13) | | | | | | | | | |
| (14) | | | | | | | | | |
| (15) | | | | | | | | | |
| (16) | | | | | | | | | |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ _____

3 Enter total number of other organizations or entities . . . . . ▶

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

| | (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| (1) | | | | | | | | |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| (5) | | | | | | | | |
| (6) | | | | | | | | |
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| (13) | | | | | | | | |
| (14) | | | | | | | | |
| (15) | | | | | | | | |
| (16) | | | | | | | | |
| (17) | | | | | | | | |
| (18) | | | | | | | | |

## Part IV Foreign Forms

| | | | |
|---|---|---|---|
| 1 | Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* | ☐ Yes | ☑ No |
| 2 | Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* | ☐ Yes | ☑ No |
| 3 | Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* | ☐ Yes | ☑ No |
| 4 | Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* | ☐ Yes | ☑ No |
| 5 | Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* | ☐ Yes | ☑ No |
| 6 | Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* | ☐ Yes | ☑ No |

**Part V** **Supplemental Information** Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f)(accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

| Return Reference | Identifier | Explanation |
|---|---|---|
| SCHEDULE F, PART I, LINE 3 | METHOD USED TO ACCOUNT FOR EXPENDITURES ON ORGANIZATION'S FINANCIAL STATEMENTS | EAST ASIA AND THE PACIFIC ACCRUAL<br>EUROPE (INCLUDING ICELAND AND GREENLAND) ACCRUAL<br>NORTH AMERICA (CANADA & MEXICO ONLY) ACCRUAL<br>RUSSIA AND THE NEWLY INDEPENDENT STATES ACCRUAL<br>SUB SAHARAN AFRICA ACCRUAL |

SCHEDULE G
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2011
Open to Public Inspection

Name of the organization
USA GYMNASTICS

Employer identification number
75-1847871

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

| | (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? Yes | (iii) No | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| Total ▶ | | | | | 0 | 0 | 0 |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II** **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

| | | (a) Event #1 MEMORABILIA AUCTION (event type) | (b) Event #2 (event type) | (c) Other events (total number) | (d) Total events (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 18,532 | | | 18,532 |
| | 2 Less: Charitable contributions | | | | 0 |
| | 3 Gross income (line 1 minus line 2) | 18,532 | 0 | 0 | 18,532 |
| Direct Expenses | 4 Cash prizes | | | | 0 |
| | 5 Noncash prizes | | | | 0 |
| | 6 Rent/facility costs | | | | 0 |
| | 7 Food and beverages | | | | 0 |
| | 8 Entertainment | | | | 0 |
| | 9 Other direct expenses | | | | 0 |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | ( 0 ) |
| | 11 Net income summary. Combine line 3, column (d), and line 10 ▶ | | | | 18,532 |

**Part III** **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | ☐ Yes ____ % ☐ No | ☐ Yes ____ % ☐ No | ☐ Yes ____ % ☐ No | |
| | 7 Direct expense summary. Add lines 2 through 5 in column (d) ▶ | | | | ( ) |
| | 8 Net gaming income summary. Combine line 1, column d, and line 7 ▶ | | | | |

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in:

| | | |
|---|---|---|
| a The organization's facility . . . . . | 13a | % |
| b An outside facility . . . . . | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____ .

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ $ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

**Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.**

▶ **Attach to Form 990.**

OMB No 1545-0047

**2011**

**Open to Public Inspection**

Name of the organization

USA GYMNASTICS

**Employer identification number**

75-1847871

## Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

## Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed . . . . . ▶ ☐

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| (1) NATIONAL GYMNASTICS FOUNDATION<br>132 E WASHINGTON ST SUITE 700, INDIANAPOLIS IN 46204 | 35-1757753 | 501(C)3 | 86,042 | | | | ATHLETE SCHOLARSHIP AND PROGRAM SUPPORT |
| (2) CYPRESS ACADEMY<br>11707 B HUFFMEISTER, HOUSTON, TX 77065 | 20-3330155 | | 7,000 | | | | ELITE ATHLETE DEVELOPMENT GRANTS HELP SUPPC |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 1

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 1

**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 ELITE ATHLETE SUPPORT | 49 | 1,076,256 | | | |
| 2 COLLEGIATE SCHOLARSHIP ASSISTANCE | 2 | 2,000 | | | |
| 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.

SEE NEXT PAGE

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

| Return Reference | Identifier | Explanation |
|---|---|---|
| SCHEDULE I, PART I, LINE 2 | PROCEDURES FOR MONITORING USE OF GRANT FUNDS | SCHOLARSHIP GRANTS MADE TO INDIVIDUALS ARE PAID DIRECTLY TO THE FINANCIAL INSTITUTION OF THE RECIPIENTS CHOICE, OR ARE REIMBURSED TO THE INDIVIDUAL BASED ON DOCUMENTATION PROVIDED IN ORDER TO ENSURE THE FUNDS ARE USED FOR THEIR INTENDED PURPOSE<br><br>ATHLETE FUNDING GRANTS ARE STIPENDS BASED ON QUALIFYING EVENTS AND POTENTIAL FOR SUCCESS IN INTERNATIONAL COMPETITIONS FUNDS CAN BE USED FOR ANY PURPOSE DEEMED APPROPRIATE BY THE INDIVIDUAL RECIPIENT AND THEREFORE NO MONITORING OF THE FUNDS IS NECESSARY<br><br>FOR GRANTS PAID TO ORGANIZATIONS, THE UNITED STATES GYMNASTICS FEDERATION PROVIDES GRANTS TO CLUBS AND UNIVERSITIES IN THE MEN'S PROGRAM TO HELP THEM CONTINUE TO DEVELOP ELITE ATHLETES FOR NATIONAL TEAM PARTICIPATION AND TO HELP STRENGTHEN THE FINANCIAL POSITION OF THE PROGRAMS GRANTS ARE MADE BASED ON APPLICATIONS SUBMITTED BY THE PROGRAMS, AND ATTENDANCE AT TRAINING CAMPS AND NATIONAL TEAM EVENTS IS EVIDENCE OF THE CONTINUED PARTICIPATION AND INVOLVEMENT OF THE PROGRAMS AND ATHLETES THE ORGANIZATION RELIES UPON THE GRANT RECIPIENT TO PROPERLY USE AND SPEND THE FUNDS AWARDED THERE IS NO MONITORING OF THE USE OF THE GRANT FUNDS |

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

# 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.**

OMB No 1545-0047

2011

**Open to Public Inspection**

Name of the organization
USA GYMNASTICS

Employer identification number
75-1847871

## Part I Questions Regarding Compensation

| | | Yes | No |
|---|---|---|---|
| 1a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | |
| | ☐ First-class or charter travel ☐ Housing allowance or residence for personal use | | |
| | ☑ Travel for companions ☐ Payments for business use of personal residence | | |
| | ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees | | |
| | ☐ Discretionary spending account ☐ 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 . . . . . 1b | ✓ | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? . . . . 2 | ✓ | |
| 3 | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III. | | |
| | ☐ Compensation committee ☐ Written employment contract | | |
| | ☐ Independent compensation consultant ☑ Compensation survey or study | | |
| | ☑ Form 990 of other organizations ☑ 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? . . . . 4a | | ✓ |
| b | Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . 4b | | ✓ |
| c | Participate in, or receive payment from, an equity-based compensation arrangement? . . . . 4c | | ✓ |
| | 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? . . . . 5a | | ✓ |
| b | Any related organization? . . . . 5b | | ✓ |
| | 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? . . . . 6a | | ✓ |
| b | Any related organization? . . . . 6b | | ✓ |
| | 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 . . . . 7 | ✓ | |
| 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 . . . . 8 | | ✓ |
| 9 | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)–(D) | (F) Compensation reported as deferred in prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| STEVE PENNY | (i) | 320,658 | 50,000 | 31,964 | 14,700 | 18,382 | 435,704 | 0 |
| 1 | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (i) | | | | | | | |
| 2 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 3 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 4 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 5 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 6 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 7 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 8 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 9 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 10 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 11 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 12 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 13 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 14 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 15 | (ii) | | | | | | | |
| | (i) | | | | | | | |
| 16 | (ii) | | | | | | | |

**Part III** **Supplemental Information** Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

| Return Reference | Identifier | Explanation |
|---|---|---|
| SCHEDULE J, PART I, LINE 1A | TRAVEL FOR COMPANIONS | THE PRESIDENT OF THE USA GYMNASTICS, STEVE PENNY, IS ALLOWED TRAVEL FOR COMPANIONS ON LIMITED OCCASIONS AS PART OF HIS EMPLOYMENT CONTRACT TRAVEL EXPENSES INCURRED ARE TREATED AS TAXABLE COMPENSATION TO THE PRESIDENT |
| SCHEDULE J, PART I, LINE 7 | NON-FIXED PAYMENTS | THE PRESIDENT WAS AWARDED A DISCRETIONARY BONUS THAT IS DETERMINED BY THE BOARD OF DIRECTORS THE BOARD DETERMINES THE BONUS BASED ON OVERALL PERFORMANCE OF THE ORGANIZATION AND OF THE US GYMNASTICS TEAMS<br><br>THE BOARD ALSO SETS A BONUS POOL THAT IS DISTRIBUTED BY THE PRESIDENT TO THE REMAINING STAFF MEMBERS, INCLUDING THE CONTROLLER AND THE KEY EMPLOYEES THE BONUSES AWARDED TO EACH EMPLOYEE ARE DISCRETIONARY |

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

Department of the Treasury
Internal Revenue Service

# 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

2011

Open To Public Inspection

Name of the organization
USA GYMNASTICS

Employer identification number
75-1847871

**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 | (c) Corrected? 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? To | (b) Loan to or from the organization? From | (c) Original principal amount | (d) Balance due | (e) In default? Yes | (e) In default? No | (f) Approved by board or committee? Yes | (f) Approved by board or committee? No | (g) Written agreement? Yes | (g) Written agreement? No |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | | | | | | | | | | |
| (2) | | | | | | | | | | |
| (3) | | | | | | | | | | |
| (4) | | | | | | | | | | |
| (5) | | | | | | | | | | |
| (6) | | | | | | | | | | |
| (7) | | | | | | | | | | |
| (8) | | | | | | | | | | |
| (9) | | | | | | | | | | |
| (10) | | | | | | | | | | |
| Total . . . . . ▶ $ | | | | 0 | | | | | | |

**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) SEE STATEMENT | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

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

## Part IV Business Transactions Involving Interested Persons (continued)

| (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) CHARTER OAK GYMNASTICS | STEVE RYBACKI, CURRENTLY DIRECTOR, IS THE OWNER OF CHARTER OAK GYMNASTICS | 50,500 | GYM SERVICES/HONORARIUM | | ✓ |

**Schedule O (Form 990)**
Department of Treasury
Internal Revenue Service

# 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

OMB No 1545-0047

**2011**

Open to Public Inspection

Name of the Organization
USA GYMNASTICS

Employer Identification Number
75-1847871

| Return Reference | Identifier | Explanation |
|---|---|---|
| FORM 990, PART III, LINE 1 | ORGANIZATION'S MISSION | (CONTINUED FROM PART III)<br>USA GYMNASTICS IS ALSO THE UNITED STATES' REPRESENTATIVE TO THE FEDERATION INTERNATIONALE DE GYMNASTIQUE (FIG), AN ORGANIZATION WHOSE PURPOSE IS TO PROMOTE THE DEVELOPMENT OF THE SPORT OF GYMNASTICS THROUGHOUT THE WORLD IN ADDITION TO ORGANIZING THE OLYMPIC GYMNASTICS TEAM AND OTHER NATIONAL TEAMS USA GYMNASTICS SUPPORTS AND PROMOTES THE SPORTS OF GYMNASTICS THROUGH ATHLETE AND COACH DEVELOPMENT, EVENT SANCTIONING, SAFETY, AND EDUCATION |
| FORM 990, PART III, LINE 4D | DESCRIPTION OF OTHER PROGRAM SERVICES | COMMUNICATIONS USA GYMNASTICS DOES EVERYTHING IT CAN TO HELP PROMOTE THE SPORT AND DELIVER THE POSITIVE MESSAGE ABOUT BEING INVOLVED IN THE SPORT OF GYMNASTICS MEDIA RELEASES ABOUT UPCOMING EVENTS, ATHLETE'S COMPETITIVE SUCCESS OVERSEAS, AND OTHER GYMNASTICS RELATED STORIES ARE GENERATED ON A DAILY BASIS USA GYMNASTICS MAINTAINS A WEB SITE TO QUICKLY DELIVER UPDATED INFORMATION FOR MEMBERS AND FANS OF THE SPORT ALIKE |
| FORM 990, PART VI, SECTION A, LINE 6 | CLASSES OF MEMBERS OR STOCKHOLDERS | USA GYMNASTICS HAS TWO CLASSES OF MEMBERS THAT HAVE THE RIGHT TO ELECT POSITIONS TO THE BOARD OF DIRECTORS |
| FORM 990, PART VI, SECTION A, LINE 7A | MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY | USA GYMNASTICS HAS TWO CLASSES OF MEMBERS WHO CAN ELECT MEMBERS OF THE BOARD OF DIRECTORS THE FIRST CLASS OF MEMBERS IS THE PROFESSIONAL MEMBERS, MADE UP OF COACHES & JUDGES THE PROFESSIONAL MEMBERS HAVE THE RIGHT TO COLLECTIVELY ELECT 7 POSITIONS TO THE BOARD OF DIRECTORS THE SECOND CLASS OF MEMBERS IS THE ATHLETE MEMBERS, MADE UP OF ATHLETES WHO HAVE EITHER PARTICIPATED IN THE OLYMPICS WITHIN 10 YEARS OR HAVE BEEN A NATIONAL TEAM MEMBER WITHIN 18 MONTHS THE ATHLETE MEMBERS HAVE THE RIGHT TO COLLECTIVELY ELECT 5 POSITIONS TO THE BOARD OF DIRECTORS |
| FORM 990, PART VI, SECTION B, LINE 11B | REVIEW OF FORM 990 BY GOVERNING BODY | THE FORM 990 IS REVIEWED IN DETAIL BY THE CONTROLLER AND PRESIDENT THEN A FINAL DRAFT OF THE FORM 990 IS DISTRIBUTED VIA EMAIL TO EVERY MEMBER OF THE GOVERNING BODY BEFORE IT IS FILED WITH THE IRS |
| FORM 990, PART VI, SECTION B, LINE 12C | CONFLICT OF INTEREST POLICY | A CONFLICT OF INTEREST QUESTIONNAIRE IS COMPLETED BY EVERY DIRECTOR OFFICER, MEMBER OF ANY COMMITTEE, AND EMPLOYEE THE QUESTIONNAIRES ARE THEN REVIEWED BY THE PRESIDENT POTENTIAL CONFLICTS OF INTEREST ARE BROUGHT TO THE ATTENTION OF THE PRESIDENT OF THE BOARD, WHO THEN DIRECTS THE MATTER TO THE BOARD OF DIRECTORS NO DIRECTOR, OFFICER, MEMBER OF ANY COMMITTEE, OR EMPLOYEE SHALL PARTICIPATE IN THE NEGOTIATION, EVALUATION OR APPROVAL BY THE ORGANIZATION OF ANY CONTRACTUAL ARRANGEMENT IN WHICH THERE IS AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST THIS PROCESS IS DONE ANNUALLY EACH DIRECTOR, OFFICER, MEMBER OF ANY COMMITTEE, OR EMPLOYEE, UPON LEARNING THAT THE ORGANIZATION IS PROPOSING TO ENTER INTO AN ARRANGEMENT IN WHICH HE OR SHE HAS A FINANCIAL INTEREST IN SUCH ARRANGEMENT, PROMPTLY NOTIFIES THE PRESIDENT IN WRITING OF THE EXISTENCE OF SUCH INTEREST, AND THE PRESIDENT IN TURN DISCLOSES SUCH INTEREST TO THE BOARD OF DIRECTORS |
| FORM 990, PART VI, LINE 13 | WRITTEN WHISTLEBLOWER POLICY | THE ORGANIZATION HAS DRAFTED A WRITTEN WHISTLEBLOWER POLICY THAT IS CURRENTLY IN THE BEGINNING REVIEW STAGES THE POLICY IS EXPECTED TO BE IMPLEMENTED BY DECEMBER 31, 2012 |
| FORM 990, PART VI, SECTION B, LINE 15A | PROCESS USED TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL | THE COMPENSATION OF THE PRESIDENT IS REVIEWED BY THE BOARD OF DIRECTORS ANNUALLY THE BOARD USES OTHER ORGANIZATIONS' FORMS 990 AND DIRECTLY CONTACTS OTHER ORGANIZATIONS TO OBTAIN COMPARABILITY DATA AND TO ENSURE COMPENSATION IS REASONABLE THE DECISIONS ARE DOCUMENTED IN THE BOARD MINUTES THIS PROCESS WAS LAST UNDERTAKEN IN 2011 |
| FORM 990, PART VI, LINE 15B | PROCESS FOR DETERMINING COMPENSATION OF OTHER OFFICERS | THE COMPENSATION OF OTHER OFFICERS IS DETERMINED BY THE PRESIDENT HE DOES NOT USE COMPARABILITY DATA FOR HIS DETERMINATION OF COMPENSATION THE DECISION IS DOCUMENTED IN EACH PERSON'S EMPLOYEE FILE THE PROCESS WAS LAST UNDERTAKEN IN 2011 |
| FORM 990, PART VI, SECTION C, LINE 19 | GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC | THE ORGANIZATION'S FINANCIAL STATEMENTS, TAX RETURNS, AND GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC VIA THE ORGANIZATION'S WEBSITE THE CONFLICT OF INTEREST POLICY, HOWEVER, IS NOT AVAILABLE TO THE PUBLIC AT THIS TIME |
| FORM 990, PART VII, SECTION A, COLUMN B | AVERAGE NUMBER OF HOURS DEVOTED PER WEEK TO RELATED ORGANIZATION | GEORGE DREW - DEVOTES 1 HOUR PER WEEK TO NATIONAL GYMNASTICS FOUNDATION, INC , A RELATED TAX-EXEMPT ORGANIZATION |
| FORM 990, PART VII, SECTION A, LINE 1A, COLUMN (D) | COMPENSATION OF DIRECTORS | NONE OF THE BOARD MEMBERS ARE PAID FOR THEIR SERVICES AS A BOARD MEMBER HOWEVER SOME BOARD MEMBERS DO RECEIVE COMPENSATION AS A COACH, JUDGE, OR FOR OTHER SERVICES TO THE ORGANIZATION, AND THAT COMPENSATION IS SHOWN IN PART VII |
| FORM 990, PART XI, LINE 5 | OTHER CHANGES IN NET ASSETS OR FUND BALANCES | (a) Description: NET UNREALIZED GAINS (LOSSES) ON INVESTMENTS — (b) Amount: - 31,487 |

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

# Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization
USA GYMNASTICS

Employer identification number
75-1847871

## Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

| (a) Name, address, and EIN of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|---|---|---|---|---|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

## Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? Yes | (g) No |
|---|---|---|---|---|---|---|---|
| (1) NATIONAL GYMNASTICS FOUNDATION, INC (35-1757753) 132 E. WASHINGTON ST, STE 700, INDIANAPOLIS, IN 46204 | PROGRAM SUPPORT | IN | 501(C)(3) | TYPE I | USA GYMNASTICS | ✓ | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |

**Part III** **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | |

**Part IV** **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership |
|---|---|---|---|---|---|---|---|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |

**Part V** **Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

| | | | Yes | No |
|---|---|---|---|---|
| 1 | During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV? | | | |
| a | Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity | 1a | | ✓ |
| b | Gift, grant, or capital contribution to related organization(s) | 1b | ✓ | |
| c | Gift, grant, or capital contribution from related organization(s) | 1c | ✓ | |
| d | Loans or loan guarantees to or for related organization(s) | 1d | | ✓ |
| e | Loans or loan guarantees by related organization(s) | 1e | | ✓ |
| f | Sale of assets to related organization(s) | 1f | | ✓ |
| g | Purchase of assets from related organization(s) | 1g | | ✓ |
| h | Exchange of assets with related organization(s) | 1h | | ✓ |
| i | Lease of facilities, equipment, or other assets to related organization(s) | 1i | | ✓ |
| j | Lease of facilities, equipment, or other assets from related organization(s) | 1j | | ✓ |
| k | Performance of services or membership or fundraising solicitations for related organization(s) | 1k | | ✓ |
| l | Performance of services or membership or fundraising solicitations by related organization(s) | 1l | | ✓ |
| m | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1m | ✓ | |
| n | Sharing of paid employees with related organization(s) | 1n | ✓ | |
| o | Reimbursement paid to related organization(s) for expenses | 1o | | ✓ |
| p | Reimbursement paid by related organization(s) for expenses | 1p | ✓ | |
| q | Other transfer of cash or property to related organization(s) | 1q | | ✓ |
| r | Other transfer of cash or property from related organization(s) | 1r | | ✓ |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| | (a) Name of other organization | (b) Transaction type (a–r) | (c) Amount involved | (d) Method of determining amount involved |
|---|---|---|---|---|
| (1) | NATIONAL GYMNASTICS FOUNDATION, INC | C | 86,042 | FMV |
| (2) | NATIONAL GYMNASTICS FOUNDATION, INC | B | 225,000 | FMV |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

**Part VI** **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners section 501(c)(3) organizations? Yes | (e) No | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | |
| (11) | | | | | | | | | | | | | |
| (12) | | | | | | | | | | | | | |
| (13) | | | | | | | | | | | | | |
| (14) | | | | | | | | | | | | | |
| (15) | | | | | | | | | | | | | |
| (16) | | | | | | | | | | | | | |

**Part IV** **Supplemental Information** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information (See instructions).

| Return Reference | Identifier | Explanation |
|---|---|---|
| SCHEDULE A, PART III, LINE 12 | OTHER INCOME | |

| Description | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|---|---|---|---|---|---|---|
| | 105,673 | 99,644 | 82,372 | 26,706 | 18,532 | 314,395 |

**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 employee | Former | | | |
| (26) DAVONSHE GALIMORE<br>VP EVENTS/MEN'S PROGRAM | 40 | | | | | ✓ | | 117,310 | 0 | 13,890 |
| (27) CHERYL JARRETT<br>VICE PRESIDENT MEMBER SERVICES | 40 | | | | | ✓ | | 122,378 | 0 | 10,639 |

Form **8868**

(Rev January 2012)

Department of the Treasury
Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . . ▶ ☑
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

***Do not complete Part II unless*** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (*e-file*).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs gov/efile* and click on *e-file for Charities & Nonprofits.*

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only . . . . . ▶ ☐

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns*

**Enter filer's identifying number, see instructions**

| **Type or print** | Name of exempt organization or other filer, see instructions. | Employer identification number (EIN) or |
|---|---|---|
| File by the due date for filing your return See instructions | UNITED STATES GYMNASTICS FEDERATION | ☑ 75-1847871 |
| | Number, street, and room or suite no. If a P O box, see instructions. | Social security number (SSN) |
| | 132 E WASHINGTON ST, 700 | ☐ |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. | |
| | INDIANAPOLIS, IN 46204 | |

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . . 0 1

| Application Is For | Return Code | Application Is For | Return Code |
|---|---|---|---|
| Form 990 | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 990-EZ | 01 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

- The books are in the care of ▶ JOHN HEWETT

Telephone No. ▶ (317)829-5658 FAX No. ▶ (317)237-5069

- If the organization does not have an office or place of business in the United States, check this box . . . . . ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . ▶ ☐. If it is for part of the group, check this box . . . . ▶ ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until August 15, 20 12, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☑ calendar year 20 11 or

▶ ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

| | | | |
|---|---|---|---|
| 3a | If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | $ |
| b | If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | $ |
| c | **Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | $ |

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

• If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box . . . . ▶ ☑

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

**Part II** **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

| Type or print | Name of exempt organization or other filer, see instructions | Enter filer's identifying number, see instructions: Employer identification number (EIN) or |
|---|---|---|
| File by the due date for filing your return See instructions | UNITED STATES GYMNASTICS FEDERATION | ☑ 75-1847871 |
| | Number, street, and room or suite no If a P O. box, see instructions. | Social security number (SSN) |
| | 132 E WASHINGTON ST, 700 | ☐ |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions | |
| | INDIANAPOLIS, IN 46204 | |

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . . 0 1

| Application Is For | Return Code | Application Is For | Return Code |
|---|---|---|---|
| Form 990 | 01 | | |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 990-EZ | 01 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

• The books are in the care of ▶ JOHN HEWETT

Telephone No. ▶ (317)829-5658 FAX No. ▶ (317)237-5069

• If the organization does not have an office or place of business in the United States, check this box . . . . . ▶ ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . ▶ ☐. If it is for part of the group, check this box . . . ▶ ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until November 15, 20 12.

5 For calendar year 2011, or other tax year beginning _____, 20 ____, and ending _____, 20 ____.

6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED SO THAT THE ORGANIZATION CAN GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN

| | | | |
|---|---|---|---|
| 8a | If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 8a | $ |
| b | If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b | $ |
| c | **Balance due.** Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions | 8c | $ |

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Laura A. Hubb Title ▶ CPA Date ▶ 7-17-12

Corporations Section
P.O.Box 13697
Austin, Texas 78711-3697

Hope Andrade
Secretary of State

# Office of the Secretary of State

## CERTIFICATE OF FILING
## OF

USA Gymnastics
54163101

[formerly: UNITED STATES GYMNASTICS FEDERATION]

The undersigned, as Secretary of State of Texas, hereby certifies that a Restated Certificate of Formation for the above named domestic nonprofit corporation has been received in this office and has been found to conform to the applicable provisions of law.

ACCORDINGLY, the undersigned, as Secretary of State, and by virtue of the authority vested in the secretary by law, hereby issues this certificate evidencing filing effective on the date shown below

Dated: 04/26/2010

Effective: 04/26/2010

Hope Andrade
Secretary of State

| Form 414<br>(Revised 12/09)<br><br>Submit in duplicate to.<br>Secretary of State<br>P.O. Box 13697<br>Austin, TX 78711-3697<br>512 463-5555<br>FAX: 512/463-5709<br>**Filing Fee: See instructions** | **Restated Certificate of Formation With New Amendments** | This space reserved for office use<br>FILED<br>In the Office of the<br>Secretary of State of Texas<br>APR 26 2010<br>**Corporations Section** |
|---|---|---|

## Entity Information

The name of the filing entity is:

United States Gymnastics Federation

State the name of the entity as currently shown in the records of the secretary of state. If the amendment changes the name of the entity, state the old name and not the new name.

The filing entity is a: (Select the appropriate entity type below.)

- ☐ For-profit Corporation
- ☒ Nonprofit Corporation
- ☐ Cooperative Association
- ☐ Limited Liability Company
- ☐ Professional Corporation
- ☐ Professional Limited Liability Company
- ☐ Professional Association
- ☐ Limited Partnership

The file number issued to the filing entity by the secretary of state is: 54163101

The date of formation of the filing entity is: December 5, 1980

## Amendments to Certificate of Formation

**This restated certificate of formation makes new amendments to the certificate of formation.** Provided below is an identification by reference or description of each added, altered, or deleted provision.

### Identification of New Amendments

(Indicate the changes that have been made by checking the appropriate box or boxes.)

- ☒ The entity name has been amended.
- ☒ The registered agent name or registered office address has changed.
- ☐ The purpose of the entity has been amended.
- ☐ The period of duration of the entity has been amended.
- ☐ A general partner has withdrawn or been admitted to the limited partnership.

## Identification of New Amendments (continued)

(Indicate the changes that have been made by checking and completing the appropriate box or boxes.)

☒ **Other changes.** The certificate of formation has been amended as follows:

☐ **Add** Each of the following provisions is added to the certificate of formation. The identification or reference of each added provision is set forth below. The full text of each added provision is contained in the amended and restated certificate of formation attached hereto.

☒ **Alter** The following identified provisions of the certificate of formation are amended. The full text of each amended provision is contained in the amended and restated certificate of formation attached hereto.

Article 7 - Members
Article 8 - Indemnification
Article 10 - Directors

☐ **Delete** Each of the provisions identified below are deleted from the certificate of formation.

## Statement of Approval

Each new amendment has been made in accordance with the provisions of the Texas Business Organizations Code. The amendments to the certificate of formation and the restated certificate of formation have been approved in the manner required by the Code and by the governing documents of the entity.

## Required Statements

The restated certificate of formation, which is attached to this form, accurately states the text of the certificate of formation being restated and each amendment to the certificate of formation being restated that is in effect, and as further amended by the restated certificate of formation. The attached restated certificate of formation does not contain any other change in the certificate of formation being restated except for the information permitted to be omitted by the provisions of the Texas Business Organizations Code applicable to the filing entity.

## Effectiveness of Filing (Select either A, B, or C )

A. ☒ This document becomes effective when the document is filed by the secretary of state.

B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____

C. ☐ This document takes effect upon the occurrence of the future event or fact, other than the passage of time. The 90th day after the date of signing is: _____

The following event or fact will cause the document to take effect in the manner described below:

| |
|---|
| |

## Execution

The undersigned affirms that the person designated as registered agent in the restated certificate of formation has consented to the appointment. The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized under the provisions of law governing the entity to execute the filing instrument.

Date: April 20, 2010

By: UNITED STATES GYMNASTICS FEDERATION

Signature of authorized person

Steve Penny, President

Printed or typed name of authorized person (see instructions)

Attach the text of the amended and restated certificate of formation to the completed statement form. Identify the attachment as "Restated Certificate of Formation of [Name of Entity]."

# RESTATED CERTIFICATE OF FORMATION
# OF
# UNITED STATES GYMNASTICS FEDERATION

The United States Gymnastics Federation, pursuant to the provisions of Chapter 3, Sections 3.057 to 3.063 of the Texas Business Organizations Code, hereby adopts a Restated Certificate of Formation which accurately states the Restated Articles of Incorporation and all amendments thereto that are in effect to date, and as further amended by this Restated Certificate of Formation as hereinafter set forth, and which contain no other change in any provision thereof.

A. **New Amendments.**

(i) The Restated Articles of Incorporation of the corporation are amended by this Restated Certificate of Formation as follows:

(1) Article 1 of the Restated Articles of Incorporation is hereby amended to read as follows:

ARTICLE 1. NAME

The name of the corporation is USA Gymnastics.

(2) Article 7 of the Restated Articles of Incorporation is hereby amended to read as follows:

ARTICLE 7. MEMBERS

The corporation shall have members, with such membership qualifications, requirements, rights, and obligations as specified in the bylaws of the corporation.

(3) Article 8 of the Restated Articles of Incorporation is hereby amended to read as follows:

ARTICLE 8. INDEMNIFICATION

The corporation shall indemnify each of its present and former directors, officers, employees, committee members and official representatives, and any person who is or was serving another corporation or other entity in any capacity at the written request of the corporation, according to the bylaws of the corporation.

(4) Article 10 of the Restated Articles of Incorporation is hereby amended to read as follows:

ARTICLE 10. DIRECTORS

The affairs and business of the corporation shall be conducted by a Board of Directors. The number of directors, their classifications, if any, their terms of office and the manner of their election or appointment shall be determined according to the bylaws of the corporation.

(ii) Each such amendment made by this Restated Certificate of Formation has been effected in conformity with the provisions of the Texas Business Organizations Code and this Restated Certificate of Formation, and each such amendment was duly adopted at a meeting of the Board of Directors of the corporation held on the 20th day of April, 2010 and received the vote of the majority of the directors in office, there being no members having voting rights in respect thereof.

B. **Restated Certificate of Formation**

The Restated Articles of Incorporation and all amendments thereto that are in effect to date, are hereby superseded by the following Restated Certificate of Formation which accurately states the entire text thereof with each new amendment as above set forth in paragraph A:

# RESTATED CERTIFICATE OF FORMATION
# OF
# USA GYMNASTICS

## ARTICLE I. NAME

The name of the corporation is USA Gymnastics.

## ARTICLE 2. DURATION

The period of its duration is perpetual.

## ARTICLE 3. PURPOSE

The corporation is a non-profit corporation. The corporation is organized and shall be operated exclusively for charitable and educational purposes with the following objectives:

1. To perpetuate and improve the sport of gymnastics in the United States.

2. To stimulate the interest of the people, particularly the youth of the United States, in healthful sports participation through gymnastics.

3. To supervise and administer a continuing gymnastics program for all age groups for the purpose of stimulating interest and developing athletes through careful preparation and planning utilizing existing facilities, resources and coaching.

4. To unify and coordinate the efforts of all agencies interested in furthering gymnastics, and allow all interested parties to have a voice in the development of the sport of gymnastics in the United States and, indirectly, in international gymnastics matters.

5. To promote pleasant foreign relations through encouraging international competitions under the highest possible standards, to welcome foreign athletes desirous of competing in the United States and provide these athletes with proper accommodations and training facilities at equitable cost to the host.

6. To promote, encourage, sponsor and establish national competitions for all age group gymnastics programs.

7. To conscientiously plan and prepare athletes for international competitions through the best available coaching, careful scheduling of workouts, meets and travel (transportation, housing and food) arrangements.

8. To protect the interests of the United States and the athletes representing the country in international competitions.

9. To represent the United States as the National Governing Body for the sport of gymnastics in the International Gymnastics Federation (F.I.G.).

10. To create and maintain research projects that will benefit all parties interested in gymnastics.

11. To provide a clearing house and distribution center for coaching aids, literature, films, research materials and rules collected from sources both in the Untied States and abroad.

12. To establish effective means of communication for transmission of useful ideas, whereby coaches and athletes will be informed of the latest developments and techniques in gymnastics.

13. To give prompt attention to valid suggestions of how to improve the conduct and administration of gymnastics in the United States.

14. To establish an annual series of gymnastics clinics.

15. To maintain records and disseminate information pertaining to all phases of gymnastics.

16. To train and certify competent gymnastics officials.

17. To finance improvement in the sport of gymnastics and to raise money for that purpose.

18. To accept, hold, administer, invest and disburse for charitable and educational purposes such funds as may from time to time be given to it by any person, persons or corporations, to receive gifts and make financial and other types of contributions and assistance to charitable and educational organizations, and in general do all things that may appear necessary and useful in accomplishing the purposes hereinabove set out.

19. To borrow money and to receive, buy, pledge, mortgage, encumber, sell, lease and otherwise acquire by gift, devise or inheritance, real and personal property of any kind and character necessary to promote the objects of the corporation and to hold, use, pledge, mortgage, encumber, sell, invest and reinvest the same and collect and disburse the income and principal thereof for such purposes.

20. To receive and maintain a fund or funds of real or personal property, or both, and subject to the restrictions and limitations hereinafter set forth, to use and apply the whole or any part of the income thereform and the principle thereof exclusively for charitable or educational purposes either directly or by contributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may hereafter be amended.

21. In general to do any and all things and to exercise any and all powers which may be lawful for any non-profit corporation under the laws of the State of Texas that may now or hereafter be applicable to this corporation.

Notwithstanding any other provision of these Articles, the corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may hereafter be amended, or by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code and Regulations as they now exist or as they may hereafter be amended.

## ARTICLE 4. INUREMENT OF BENEFIT

No part of the net earnings of the corporation shall inure to the benefit of any director of the corporation, officer of the corporation, or any private individual (except that reasonable compensation may be paid for services rendered to or for the corporation affecting one or more of its purposes), and no director or officer of the corporation, or any private individual shall be entitled to share in the distribution of any of the corporate assets on dissolution of the corporation. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, and the corporation shall not participate in, or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

## ARTICLE 5. DISTRIBUTION OF ASSETS

Upon dissolution of the corporation or the winding up of its affairs, the assets of the corporation shall be distributed exclusively to charitable, religious, scientific, testing for public safety, literary, or educational organizations or to organizations to foster national or international amateur sports competition which would then qualify under the provisions of Section 501(c)(3) of the International Revenue Code and its Regulations as they now exist or as they may hereafter be amended.

ARTICLE 6. AMENDMENTS TO BYLAWS

The power to alter, amend or repeal the bylaws or adopt new bylaws shall be vested in the board of directors by an affirmative vote of two-thirds (2/3) of all voting directors.

ARTICLE 7. MEMBERS

The corporation shall have members, with such membership qualifications, requirements, rights, and obligations as specified in the bylaws of the corporation.

ARTICLE 8. INDEMNIFICATION

The corporation shall indemnify each of its present and former directors, officers, employees, committee members and official representatives, and any person who is or was serving another corporation or other entity in any capacity at the written request of the corporation, according to the bylaws of the corporation.

ARTICLE 9. REGISTERED OFFICE AND AGENT

The street address of its registered office is 350 North St. Paul Street, and the name of its registered agent at such address is CT Corporation System.

ARTICLE 10. DIRECTORS

The affairs and business of the corporation shall be conducted by a Board of Directors. The number of directors, their classifications, if any, their terms of office and the manner of their election or appointment shall be determined according to the bylaws of the corporation.

DATED this 20 day of April, 2010.

USA GYMNASTICS

By: _____
Steve Penny, President

**LETTER OF CONSENT**

I, Cindy R. Finch, President and Registered Agent of Gymnastics U.S.A., Inc., consent to United States Gymnastics Federation registering the name "USA Gymnastics" with the Texas Secretary of State.

GYMNASTICS USA, INC.
a Texas For-Profit corporation

By: Cindy R Finch
Cindy R. Finch
President and Registered Agent
Date: 4-13-10

THE LAW OFFICE OF
THOMAS M. JAMES, P.C.
2 NORTH CASCADE AVENUE
SUITE 760
COLORADO SPRINGS, COLORADO 80903
TELEPHONE 719 633 6211
FACSIMILE 719.633 6310

THOMAS M JAMES

*e-mail* tamestm@tjames-law.com

May 4, 2010

Steve Penny, President and CEO
USA Gymnastics
132 East Washington Street
Suite 700
Indianapolis, IN 46204

Re: USA Gymnastics
Restated Certificate of Formation

Dear Steve

Enclosed for the files of USA Gymnastics is a Certificate of Filing of USA Gymnastics dated April 26, 2010, issued by the Texas Secretary of State, indicating that it received the Restated Certificate of Formation with New Amendments filed on behalf of USA Gymnastics and that the Restated Certificate of Formation conforms to the applicable provisions of Texas law.

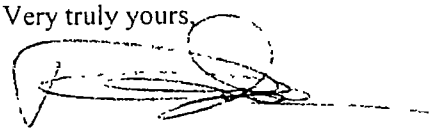
As you know, we submitted two (2) originals of the Restated Certificate of Formation to the Texas Secretary of State for filing. The Secretary of State maintains an original and it date stamps and returns the other original to be maintained by the filing entity Therefore, enclosed for the files of USA Gymnastics is a date stamped original of the Restated Certificate of Formation dated April 26, 2010. For reference sake, you may view pages 3-6 of this document as evidencing the amended and restated Certificate of Formation of USA Gymnastics.

I recommend that you provide the Certificate of Filing and Restated Certificate of Formation to counsel at Baker and Daniels to determine the necessity of filing with the Indiana Secretary of State to amend the Certificate of Authority for USA Gymnastics to do business as a foreign corporation. I also recommend that you provide these documents to the USA Gymnastics CPA in order that they may provide the amendments to the Certificate of Formation to the IRS with the next filing of Form 990.

We have maintained copies of both documents in our files.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



THOMAS M. JAMES

Enclosures

cc. Paul Parilla (w/encls.)

**State of Indiana**
**Office of the Secretary of State**

APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

of

**UNITED STATES GYMNASTICS FEDERATION**

I, CHARLES P. WHITE, Secretary of State of Indiana, hereby certify that Application for Amended Certificate of Authority of the above Texas Non-Profit Foreign Corporation has been presented to me at my office, accompanied by the fees prescribed by law and that the documentation presented conforms to law as prescribed by the provisions of the Indiana Nonprofit Corporation Act of 1991.

The name following said transaction will be:

**USA GYMNASTICS, INC.**

NOW, THEREFORE, with this document I certify that said transaction will become effective Thursday, June 30, 2011.

In Witness Whereof, I have caused to be affixed my signature and the seal of the State of Indiana, at the City of Indianapolis, June 30, 2011.

Charles P. White

CHARLES P. WHITE,
SECRETARY OF STATE

1990120576 / 20110701111799

# APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

State Form 39034 (R9 / 2-11) Corporate Form No 115
Approved by the State Board of Accounts, 2007

CHARLES P. WHITE
SECRETARY OF STATE
BUSINESS SERVICES DIVISION
302 W Washington Street, Room E018
Indianapolis, Indiana 46204
Telephone (317) 232-6576

*NOTE* *An Original Certificate of Existence duly authenticated by the proper authority from the corporation's domiciliary state within the last sixty (60) days must be submitted with this application.*

Indiana Code 23-1-49-4, 23-17-26-4

*INSTRUCTIONS*
1 *Use 8 1/2" x 11" white paper for attachments*
2 *Present original and one copy to address in upper right corner of this form*
3 *Please TYPE or PRINT*
4 *Please visit our office on the web at www.sos.in.gov*

**Filing Fee: $ 30.00**
*Make check or money order payable to Secretary of State*

## APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY OF

United States Gymnastics Federation
*Name of Corporation*

APPROVED AND FILED
Charles P. White
IND SECRETARY OF STATE

## A FOREIGN CORPORATION ADMITTED TO TRANSACT BUSINESS IN INDIANA

The undersigned officers of United States Gymnastics Federation *(hereinafter referred to as the "Corporation")*, which exists pursuant to the provisions of the laws of Texas as amended, desire to obtain an Amended Certificate of Authority.

1. The above Corporation received a Certificate of Authority to transact business in the State of Indiana on the 14th day of December, 20 1990

2. The Corporation desires to change its corporate name in Indiana as follows
USA Gymnastics, Inc

3. The Corporation has changed the period of its duration from _____ to _____.

4. The Corporation has changed the state or country of its incorporation from _____ to _____.

5. The Corporation has converted the entity type to a _____.

In Witness Whereof, the undersigned, being the President (*Title*) of said Corporation executes this Application for Amended Certificate of Authority and verifies, subject to penalties of perjury, that the statements contained herein are true, this 29th day of June, 20 11

| Signature | Printed name |
|---|---|
| Steve Penny | Steve Penny |

Corporations Section
P O Box 13697
Austin, Texas 78711-3697

Hope Andrade
Secretary of State

# Office of the Secretary of State

## Certificate of Fact

The undersigned, as Secretary of State of Texas, does hereby certify that the document, Legacy Filing for USA Gymnastics (file number 54163101), a Domestic Nonprofit Corporation, was filed in this office on December 05, 1980.

It is further certified that the entity status in Texas is in existence

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on June 22, 2011

Hope Andrade
Secretary of State