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

OMB No 1545-1150

2012

Open to Public
Inspection► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form
► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2012 calendar year, or tax year beginning OCT 1, 2012 and ending SEP 30, 2013

B Check if applicable

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

SKIM USA

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

1904 HIGHWAY ONE

D Employer identification number

51-0393578

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

DEWEY BEACH, DE 19971

E Telephone number

302-227-4011

G Accounting Method: Cash Accrual Other (specify) ►

I Website ► SKIMUSA.ORG

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (4) (insert no.) 4947(a)(1) or 527

F Group Exemption

Number ►

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).K Check ► if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ 48,442.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

1 Contributions, gifts, grants, and similar amounts received	1	18,585.
2 Program service revenue including government fees and contracts	2	
3 Membership dues and assessments	3	29,786.
4 Investment income	4	1.
5a Gross amount from sale of assets other than inventory	5a	
b Less: cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6 Gaming and fundraising events	6a	
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6b	
b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6c	
c Less: direct expenses from gaming and fundraising events	6d	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		
7a Gross sales of inventory, less returns and allowances	7a	
b Less: cost of goods sold	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe in Schedule O)	8	70.
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	48,442.
10 Grants and similar amounts paid (list in Schedule O)	10	
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	
14 Occupancy, rent, utilities, and maintenance	14	249.
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe in Schedule O)	16	43,899.
17 Total expenses Add lines 10 through 16	17	44,148.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,294.
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	14,447.
20 Other changes in net assets or fund balances (explain in Schedule O)	20	0.
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	18,741.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2012)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part III

X

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	14,194.22	18,274.
23 Land and buildings		23
24 Other assets (describe in Schedule O)	253.24	467.
25 Total assets	14,447.25	18,741.
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	14,447.27	18,741.

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

Check if the organization used Schedule O to respond to any question in this Part III x

What is the organization's primary exempt purpose? **SEE SCHEDULE Q**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28 CONTESTS: SEE ATTACHED STATEMENT OF CONTESTS, DATES, AND PARTICIPANTS. TOTAL OF 7 CONTESTS WITH 860 CONTESTANTS!

(Grants \$) If this amount includes foreign grants, check here 28a 6.341.

29 SEE SCHEDULE O

(Grants \$) If this amount includes foreign grants, check here 29a 2,000.

30

(Grants \$) If this amount includes foreign grants, check here 30a

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here 31a

32 Total program service expenses (add lines 28a through 31a) ▶ 32 8,341.

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch. O to respond to any question in this Part V

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	N/A
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:	section 4911 ► <u>N/A</u> ; section 4912 ► <u>N/A</u> ; section 4955 ► <u>N/A</u>	
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	40c	0.
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization	40d	0.
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ► <u>DE</u>		
42a The organization's books are in care of ► <u>SKIM USA</u>	Telephone no. ► <u>302-227-4011</u>	
Located at ► <u>1904 HIGHWAY ONE, DEWEY BEACH, DE</u>	ZIP + 4 ► <u>19971</u>	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► _____	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ► _____	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	□ <u>N/A</u>
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	X
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?
If "Yes," complete Schedule C, Part I

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II 47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48

49 a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If "Yes," was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee paid more than \$100,000 N/A	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ►

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

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 R. Harry Wilson	Date 3-22-14
	Type or print name and title R. Harry Wilson Extd. Director	

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

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

► Yes No
Form 990-EZ (2012)

SKIM USA 2013 SCHEDULE OF EVENTS

NUMBER OF CONTESTANTS

<u>CONTEST</u>	<u>LOCATION</u>	<u>DATE</u>	<u># OF CONTESTANTS</u>
Boardwalk Blow Up	Indialantic, FL	Feb. 16 & 17	170
Mr. Surf's Spring Break Skim Jam	Panama City Beach	April 13 & 14	69
South Side Shoot Out	Indian River Inlet, DE	June 1 & 2	125
Sea Bright Skim Bash	Sea Bright, NJ	June 22-23	64
Outer Banks Skim Jam	OBX, NC	July 20 & 21	192
Zap 32 nd Amateur World Championships	Dewey Beach, DE	August 10 & 11	156
Sea Bright Skim Bash	Sea Bright, NJ	September 7 & 8	84

SCHEDULE O
(Form 990 or 990-EZ)

Department of the 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.
► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

SKIM USA

Employer identification number
51-0393578

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:	AMOUNT:
INTEREST INCOME ON CD	1.

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
LATE FEES	70.

FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:

DESCRIPTION OF EXPENSES:	AMOUNT:
DEPRECIATION	249.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
ADVERTISING	4,415.
BANK CHARGES	67.
CONTEST EXPENSES	16,034.
CONTEST TEE SHIRTS	5,574.
CREDIT CARD PROCESSING FEE	427.
OFFICE EXPENSE	654.
CONTEST SUPPLIES	135.
POSTAGE AND FREIGHT	474.
PROGRAM EXPENSES	6,341.
SCHOLARSHIP AWARD	2,000.
TRAVEL	5,825.
TROPHIES	1,953.

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
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► Attach to Form 990 or 990-EZ.

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TOTAL TO FORM 990-EZ, LINE 16 43,899.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
<u>OTHER DEPRECIABLE ASSETS</u>	<u>253.</u>	<u>467.</u>

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - SKIM USA ASSOCIATION IS A
NON-PROFIT, YOUTH FOCUSED, SKIMBOARDING COMPETITION ORGANIZATION. OUR
MISSION IS OPERATING A PROGRAM OF SKIMBOARDING COMPETITIONS TO CREATE
EXPOSURE TO THE SPORT AND TO RECOGNIZE THE ATHLETIC PROWESS OF TALENTED
AND DEDICATED YOUTH ATHLETES. THE SKIM USA COMPETITION PROGRAM SIMPLY
PROVIDES A WAY FOR YOUNG PEOPLE TO PARTICIPATE IN A SPORT WHERE THEY
CAN DEVELOP SKILLS THEY CAN ENJOY FOR A LIFETIME.

FORM 990-EZ, PART III, LINE 29, PROGRAM SERVICE ACCOMPLISHMENTS:

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

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

232211
01-04-13

Schedule O (Form 990 or 990-EZ) (2012)

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

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SKIM USA

Employer identification number
51-0393578

OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,

OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.



Association

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

SKIM USA ASSOCIATION DIRECTORS

R. Harry Wilson
1904 Coastal Hwy, Ste. C-7
Dewey Beach, DE 19971

Executive Director 302-227-4011
harry@deweyvacationrentals.com 302-226-3407 (Fax)

Greg Krolczyk
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Indialantic, FL 32903

Regional Director, NC 321-676-0051
greg@skimcity.com 321-243-8287 (Cell)
321-676-7748 (Fax)

Michael Kane
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Dewey Beach, DE 19971

Regional Director, MD 302-226-7636
Michaelkane911@gmail.com

Ed & Jan Holt
211 Star Hill Drive
Cape Carteret, NC 28584

Regional Directors, NC 252-393-8875
obskim@usa.net 252-241-3997 (Jan's Cell)

Brice Roughton
1224 E. Bayshore Drive
Virginia Beach, VA 23451

Regional Co-Director VA 757-770-4242
korsource@hotmail.com
3601 Trading Place, Va. Beach, VA 23452 (back up only)

Felecia Stratton
19 Center Street
Sea Bright, NJ 07760

NJ Director 732-598-6029
Felecia@jerseyshoreskimcamp.com

Todd Rhoten
330 11th Court
Vero Beach, FL 32962

Regional Director FL 772-532-1270
skirtin22s@aol.com

Darrell O'Connor
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Wilmington, DE 19803

Regional Director DE 302-377-6221
do1514@aol.com

Brian Edmondson
313 Lillian Avenue
Virginia Beach, VA 23452

Regional Co-Director VA 757-463-6435 (Home)
bledmondson@hotmail.com 757-328-3042 (Cell)

SCHOLARSHIP COMMITTEE

Jan Holt
Greg Krolczyk
Felecia Stratton

2012 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-EZ PAGE 1

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending * Accumulated Depreciation
														990-EZ
1	COMPUTER EQUIPMENT	01/01/04	200DB	5.00	HY17	265.			133.	132.	131.		0.	131.
2	CONTEST EQUIP	05/01/10	200DB	5.00	HY17	879.				879.	626.		101.	727.
3	CONTEST EQUIP	05/01/12	200DB	5.00	HY17	463.				463.			148.	148.
* TOTAL 990-EZ PG 1 DEPR						1,607.			133.	1,474.	757.		249.	1,006.

Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return.

- 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.

Type or print	Name of exempt organization or other filer, see instructions. SKIM USA	Employer identification number (EIN) or 51-0393578
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions 1904 HIGHWAY ONE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions DEWEY BEACH, DE 19971	

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 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	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

SKIM USA

- The books are in the care of ► **1904 HIGHWAY ONE – DEWEY BEACH, DE 19971**

Telephone No. ► **302-227-4011** FAX No ►



- 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

MAY 15, 2014, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

► calendar year _____ or

► tax year beginning **OCT 1, 2012**, and ending **SEP 30, 2013**.

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	\$	0.
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	\$	0.
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	\$	0.

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev 1-2013)