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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
UNITED STATES POLO ASSOCIATION INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
12300 SOUTH SHORE BLVD NO 218

City or town, state or province, country, and ZIP or foreign postal code
WELLINGTON, FL 33414

D Employer identification number
36-3016024

E Telephone number
(800) 232-8772

G Gross receipts $ 32,920,734

F Name and address of principal officer
ROBERT PUETZ
12300 SOUTH SHORE BLVD NO 218
WELLINGTON, FL 33414

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

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW USPOLO ORG

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

L Year of formation 1890 | **M** State of legal domicile IL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
PROMOTE, COORDINATE AND SUPERVISE NATIONAL AND INTERNATIONAL POLO GAMES

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	28
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	31
6	Total number of volunteers (estimate if necessary)	6	200
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	7,984
b	Net unrelated business taxable income from Form 990-T, line 34	7b	5,612

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	0	0
	9	Program service revenue (Part VIII, line 2g)	2,145,797	2,093,338
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,562,730	7,591,185
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,546,168	21,042,189
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,254,695	30,726,712
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,476,811	1,279,881
	14	Benefits paid to or for members (Part IX, column (A), line 4)	120,236	118,290
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,055,668	2,979,905
	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)	8,792,882	8,276,510
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	13,445,597	12,654,586
	19	Revenue less expenses Subtract line 18 from line 12	12,809,098	18,072,126

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	147,836,211	155,986,331
	21	Total liabilities (Part X, line 26)	996,786	901,182
	22	Net assets or fund balances Subtract line 21 from line 20	146,839,425	155,085,149

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 | 2019-11-14 Date

ROBERT PUETZ CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN P00287234
Firm's name ▶ DELOITTE TAX LLP			Firm's EIN ▶ 86-1065772	
Firm's address ▶ 111 MONUMENT CIRCLE SUITE 4200 INDIANAPOLIS, IN 46204			Phone no (317) 464-8600	

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

THE ASSOCIATION HAS BEEN ORGANIZED AND EXISTS FOR THE PURPOSES OF PROMOTING THE GAME OF POLO WITH AN OVERARCHING GOAL OF IMPROVING THE SPORT, COORDINATING THE ACTIVITIES OF ITS MEMBER CLUBS AND REGISTERED PLAYERS, ARRANGING, ALLOCATING, AND SUPERVISING POLO TOURNAMENTS, COMPETITIONS, AND GAMES AND PROVIDING RULES, HANDICAPS, AND CONDITIONS FOR THOSE TOURNAMENTS, COMPETITIONS, AND GAMES, INCLUDING THE SAFETY AND WELFARE OF PARTICIPANTS AND MOUNTS

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 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 $ including grants of $) (Revenue $)

See Additional Data

4b (Code) (Expenses $ including grants of $) (Revenue $)

See Additional Data

4c (Code) (Expenses $ including grants of $) (Revenue $)

See Additional Data

(Code) (Expenses $ including grants of $) (Revenue $)

MEMBER SERVICES PROGRAM- SUPPORTS ALL ASPECTS OF MEMBER SERVICES AND PROGRAMS WITHIN THE UNITED STATES POLO ASSOCIATION, PROVIDING A POSITIVE MEMBER EXPERIENCE FOR THE PURPOSE OF INCREASING MEMBERSHIP TO PROMOTE THE GROWTH OF THE SPORT OF POLO, TOURNAMENT SUPPORT FOR ALL LEVELS OF PLAYERS, MEMBER PUBLICATIONS INCLUDE THE ANNUAL RULE BOOK AND YEAR BOOK WHICH ARE PROVIDED TO ENHANCE THE MEMBERSHIP UNDERSTANDING OF THE RULES OF THE SPORT OF POLO

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses ▶**

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		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		No
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		No
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		No
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		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, 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		No
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		No
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	Yes	
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	Yes	
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		No
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		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		No
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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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 and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
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	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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		No
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		No
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		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
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	Yes	
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 25a*	24a		No
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), 501(c)(4), and 501(c)(29) 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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		No
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	Yes	
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		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
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	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
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		No
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	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, 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	Yes	
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		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	331			
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	Yes	

					Yes	No
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	31			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b	Yes	
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		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
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 as charitable contributions?			6a		No
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.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring 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? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
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		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N			15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O			16		No

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

Check if Schedule O contains a response or note to any line 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	**1a** 28			
	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				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b** 21			
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**		No
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**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6	Did the organization have members or stockholders?		**6**	Yes	
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**	Yes	
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**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
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**		No

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**		No
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**		No
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**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
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**	Yes	
13	Did the organization have a written whistleblower policy?	**13**		No
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
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**	Yes	
b	Other officers or key employees of the organization	**15b**		No
	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**		No
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▶ CA

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (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 ☐ Other (explain in Schedule O)

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, address, and telephone number of the person who possesses the organization's books and records
▶SUSAN PRESENT CFO 12300 SOUTH SHORE BLVD STE 218 WELLINGTON, FL 33414 (800) 232-8772

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

Check if Schedule O contains a response or note to any line 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, or 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 (list any hours for related organizations below dotted line)	(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			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

	(D)	(E)	(F)
1b Sub-Total ▶			
c Total from continuation sheets to Part VII, **Section A** ▶			
d Total (add lines 1b and 1c) ▶	1,210,016	0	136,175

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 ▶ 6

			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		No
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	Yes	
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		No

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
CHUKKERTV LLC 3629 AIKEN COURT WELLINGTON, FL 33414	BROADCASTING/PRODUCTION	570,874
RIZZO MANAGEMENT CORP 6008 REYNOLDS ROAD LAKE WORTH, FL 33449	PUBLISHING/ADVERTISING	293,039
QUARLES & BRADY LLP 300 N LA SALLE STREET SUITE 4000 CHICAGO, IL 60654	LEGAL	224,982
FERGUS GOULD PMB 502 78365 HIGHWAY 111 LA QUINTA, CA 92253	UMPIRE	135,900
SELKIRK PICTURES & ENTERPRISES LTD 50 EAST 78TH APT 9-B NEW YORK, NY 10075	DOCUMENTARY	124,050

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 ▶ 12

Part VIII **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a - 1f $					
	h **Total.** Add lines 1a-1f ▶					
Program Service Revenue		Business Code				
	2a UMPIRING	711300	1,242,191	1,242,191		
	b MEMBERSHIP DUES	711300	606,825	606,825		
	c TOURNAMENTS	711300	146,600	146,600		
	d MAGAZINE FEES	711300	13,350	13,350		
	e SPONSORSHIPS	711300	7,883		7,883	
	f All other program service revenue		76,489	76,388	101	
	g **Total.** Add lines 2a–2f ▶		2,093,338			

		(i)	(ii)	(A)	(B)	(C)	(D)
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			7,228,714			7,228,714
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶			21,042,189			21,042,189
		(i) Real	(ii) Personal				
	6a Gross rents						
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory	2,556,493					
	b Less cost or other basis and sales expenses	2,194,022					
	c Gain or (loss)	362,471					
	d Net gain or (loss) ▶			362,471			362,471
	8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events ▶						
	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 ▶						
	10a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b					
	c Net income or (loss) from sales of inventory ▶						
	Miscellaneous Revenue	Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d ▶						
	12 **Total revenue.** See Instructions ▶			30,726,712	2,085,354	7,984	28,633,374

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)

Check if Schedule O contains a response or note to any line 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) Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	965,956			
2 Grants and other assistance to domestic individuals See Part IV, line 22	282,133			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16	31,792			
4 Benefits paid to or for members	118,290			
5 Compensation of current officers, directors, trustees, and key employees	498,297			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,925,948			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	77,229			
9 Other employee benefits	304,545			
10 Payroll taxes	173,886			
11 Fees for services (non-employees)				
a Management				
b Legal	361,699			
c Accounting	94,472			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	202,181			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	307,542			
12 Advertising and promotion				
13 Office expenses	335,867			
14 Information technology	63,824			
15 Royalties . .				
16 Occupancy	91,135			
17 Travel	387,453			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings	411,312			
20 Interest	2,118			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	67,477			
23 Insurance . . .	519,621			
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 UMPIRING EXPENSES	2,141,214			
b POLO DEVELOPMENT	1,554,098			
c BRAND STRATEGY	1,124,621			
d MEMBER SERVICES	611,876			
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	12,654,586			
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)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	
	2	Savings and temporary cash investments		8,665,509	2	12,437,616
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		2,144,865	4	2,629,934
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other 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) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		325,189	9	258,213
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 214,809			
	b	Less accumulated depreciation	10b 140,171	91,037	10c	74,638
	11	Investments—publicly traded securities		121,607,661	11	124,871,654
	12	Investments—other securities See Part IV, line 11		14,471,950	12	15,224,276
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets		430,000	14	390,000
	15	Other assets See Part IV, line 11		100,000	15	100,000
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		147,836,211	16	155,986,331
Liabilities	17	Accounts payable and accrued expenses		783,611	17	674,507
	18	Grants payable			18	
	19	Deferred revenue		213,175	19	226,675
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other 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			25	
	26	**Total liabilities.** Add lines 17 through 25		996,786	26	901,182
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		146,839,425	27	155,085,149
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), 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		146,839,425	33	155,085,149
	34	Total liabilities and net assets/fund balances		147,836,211	34	155,986,331

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	30,726,712
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,654,586
3	Revenue less expenses Subtract line 2 from line 1	3	18,072,126
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	146,839,425
5	Net unrealized gains (losses) on investments	5	-9,826,402
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	155,085,149

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
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	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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		No
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		

Additional Data

Software ID:
Software Version:
EIN: 36-3016024
Name: UNITED STATES POLO ASSOCIATION INC

Form 990 (2018)

Form 990, Part III, Line 4a:

POLO DEVELOPMENT PROGRAM- MULTIPLE INITIATIVES AIMED AT GROWING THE SPORT OF POLO, INCLUDING PLAYER GROWTH DEVELOPMENT AND CLUB DEVELOPMENT TEAM USPA PROGRAM IDENTIFIES YOUNG, TALENTED AMERICAN PLAYERS AND PROVIDES MENTORED TRAINING AND PLAYING OPPORTUNITIES LEADING TO A POOL OF HIGHER RATED AMATEUR AND PROFESSIONAL PLAYERS THE POLO DEVELOPMENT INITIATIVE (PDI PROGRAM) SUPPORTS MEMBER CLUBS/MEMBERS HAVING A STATED PLAN, IMPLEMENTING ACCOUNTABILITY AND FUTURE SUSTAINABILITY TOWARD CONTRIBUTING TO THE SPORT OF POLO EQUINE WELFARE, THE CARE AND WELL-BEING OF POLO PONIES IS A FOCUS OF POLO PLAYER DEVELOPMENT JUNIOR POLO/NYTS PROGRAM PROVIDES A VENUE TO GROW YOUNGER PLAYERS IN THE SPORT OF POLO INTERCOLLEGIATE/INTERSCHOLASTIC PROGRAM PROMOTES AND GROWS THE SPORT OF POLO BY PROVIDING MAXIMUM EXPOSURE TO THE SPORT, RECRUITING COLLEGIATE AND SCHOLASTIC INSTITUTIONS, COORDINATING ACTIVITIES OF MEMBER SCHOOLS AND PLAYERS, PROVIDING FOR ORGANIZED COMPETITION, INCLUDING SPONSORING AND ADMINISTERING REGIONAL AND NATIONAL TOURNAMENTS WITH AN EMPHASIS ON SPORTSMANSHIP, FAIRNESS AND SAFETY NATIONWIDE USPA TOURNAMENTS SUPPORTS PLAYERS OF ALL CATEGORIES, PROVIDING A VENUE FOR COMPETING AND MAINTAINING THE SPORT OF POLO

Form 990, Part III, Line 4b:

POLO UMPIRE PROGRAM- THE UMPIRE PROGRAM WAS DEVELOPED TO MAINTAIN CONSISTENCY IN THE GAME AND HAS EVOLVED TO BECOME A HIGH STANDARD OF CERTIFICATION WITH INTERNATIONAL RECOGNITION THE UMPIRE PROGRAM SUPPORTS ALL ASPECTS OF UMPIRE SERVICES AND PROGRAMS WITHIN THE UNITED STATES POLO ASSOCIATION TO MEET THE CONTINUALLY INCREASING DEMAND FOR QUALITY AND CONSISTENT UMPIRING THE UMPIRE PROGRAM ALSO INCLUDES TRAINING AND CERTIFICATION TO MAINTAIN AVAILABILITY OF CERTIFIED UMPIRES TO CLUBS WHICH ENSURE A UNIFORM SYSTEM OF RULES AND GUIDELINES FOR ALL PLAYERS

Form 990, Part III, Line 4c:

MEMBER COMMUNICATIONS/BRAND STRATEGY- INCLUDES PUBLICATIONS, MARKETING, TOURNAMENT COORDINATION, SOCIAL MEDIA INCLUDING STRATEGIES TO PROMOTE AWARENESS AND GROWTH IN THE SPORT OF POLO AMONG MEMBERSHIP AND THE GENERAL PUBLIC MEMBERS ALSO BENEFIT FROM RECEIVING POLO PLAYERS EDITION, THE OFFICIAL PUBLICATION OF THE UNITED STATES POLO ASSOCIATION, WHICH CONTAINS REGULAR ARTICLES ABOUT GAME STRATEGY AND PLAYING TIPS, HORSE CARE, INTERNATIONAL POLO, SOCIAL NEWS, AND GAME RESULTS

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
EDWARD R CAMPBELL III CHAIRMAN	10 00 0 20	X		X				0	0	0
ANTHONY L COPPOLA PRESIDENT	10 00 0 00	X		X				0	0	0
SAMUEL RAMIREZ JR TREASURER	10 00 0 00	X		X				0	0	0
STEWART ARMSTRONG SECRETARY	10 00 0 00	X		X				0	0	0
BILL KIRTON TRUSTEE	2 00 0 20	X						0	0	0
CHARLES SMITH TRUSTEE	2 00 0 20	X						0	0	0
CHRYS BEAL TRUSTEE	2 00 0 00	X						0	0	0
DANIEL K WALKER TRUSTEE	2 00 0 00	X						0	0	0
DAVID RAGLAND TRUSTEE	2 00 0 00	X						0	0	0
DENNIS L GEILER TRUSTEE	2 00 0 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
ERICA GANDOMCAR-SACHS TRUSTEE	2 00 0 00	X						0	0	0
JOHN F FLOURNOY JR TRUSTEE (END 10/18)	2 00 0 00	X						0	0	0
JOSEPH MULDOON TRUSTEE	2 00 0 00	X						0	0	0
JULIO ARELLANO TRUSTEE	2 00 0 00	X						0	0	0
LEIGHTON JORDAN TRUSTEE	2 00 0 00	X						0	0	0
MARK V SEDACCA TRUSTEE (END 10/18)	2 00 0 00	X						0	0	0
MAUREEN BRENNAN TRUSTEE	2 00 0 00	X						0	0	0
MELISSA GANZI TRUSTEE (END 10/18)	2 00 0 20	X						0	0	0
MICHAEL CARNEY TRUSTEE	2 00 0 00	X						0	0	0
PAUL JORNAYVAZ TRUSTEE	2 00 0 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
PETER F POOR TRUSTEE	2 00 0 00	X						0	0	0
PETER RIZZO TRUSTEE	2 00 0 00	X						0	0	0
ROBERT MCMURTRY TRUSTEE	2 00 0 00	X						0	0	0
SCOTT WALKER TRUSTEE	2 00 0 00	X						0	0	0
SHERYL SICK TRUSTEE	2 00 0 00	X						0	0	0
STEPHEN A ORTHWEIN JR TRUSTEE	2 00 0 20	X						0	0	0
STEVE S ARMOUR TRUSTEE	2 00 0 00	X						0	0	0
THOMAS GOSE TRUSTEE	2 00 0 00	X						0	0	0
TONY YAHYAI TRUSTEE	2 00 0 20	X						0	0	0
WALTER SCHOTT TRUSTEE (START 10/18)	2 00 0 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
WILLIAM RAAB TRUSTEE (START 10/18)	2 00 0 00	X						0	0	0
ROBERT PUETZ CEO	40 00 0 00			X				322,338	0	50,842
SUSAN C PRESENT CFO	40 00 0 00			X				217,662	0	20,501
CHARLES A MULDOON EXEC DIR - UMPIRES LLC	40 00 0 00					X		174,309	0	21,556
KRISTINE BOWMAN EXEC DIR - POLO DEV (END 4/18)	40 00 0 00					X		240,261	0	5,900
STEPHEN F LANE UMPIRE - HEAD INSTRUCTOR	40 00 0 00					X		117,474	0	22,351
CARLOS R DE ARELLANO II EXEC DIR -MEMBER SERVICES	40 00 0 00					X		137,972	0	15,025

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of 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" on 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 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 7/25/06, 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, handling of violations, and enforcing conservation easements during the year ▶ ____________

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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 XIII, 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" on 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 XIII, 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) Revenue included on 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 Revenue included on 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 XIII

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" on 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 XIII and complete the following table

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . ☐

Part V **Endowment Funds.** Complete if the organization answered "Yes" on 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 on 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" on 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI **Land, Buildings, and Equipment.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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				
b Buildings				
c Leasehold improvements		5,059	4,149	910
d Equipment		179,766	110,246	69,520
e Other		29,984	25,776	4,208
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				74,638

Part VII Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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	15,224,276	C
(3)Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	15,224,276	

Part VIII Investments—Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

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

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. 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)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	

2. Liability for uncertain tax positions In Part XIII, 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) Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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 (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	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 XIII)	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 XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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 XIII)	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 XIII)	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 XIII Supplemental Information

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, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 36-3016024
Name: UNITED STATES POLO ASSOCIATION INC

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	FROM THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS OF UNITED STATES POLO ASSOCIATION, INC AND SUBSIDIARIES ("USPA OR "THE COMPANY") THE USPA IS EXEMPT FROM INCOME TAXES UNDER SEC TION 501(C)(6) OF THE INTERNAL REVENUE CODE UNRELATED BUSINESS INCOME IS SUBJECT TO INCOM E TAX INCOME AND EXPENSES OF THE USPA UMPIRES LLC, USPA MARKETING LLC, AND USPA POLO DEVE LOPMENT LLC ARE REPORTED WITH USPA'S INCOME AS THESE THREE LIMITED LIABILITY COMPANIES ARE CONSIDERED DISREGARDED ENTITIES FOR INCOME TAX PURPOSES AIPF IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FILES ITS OWN TAX RETURN FOR US PA GLOBAL LICENSING, INC (USPAGL), INCOME TAXES ARE PROVIDED FOR THE TAX EFFECTS OF TRANS ACTIONS REPORTED IN THE CONSOLIDATED FINANCIAL STATEMENTS AND CONSIST OF TAXES CURRENTLY D UE, PLUS DEFERRED TAXES DEFERRED TAXES ARE RECOGNIZED FOR TEMPORARY DIFFERENCES BETWEEN T HE BASIS OF ASSETS AND LIABILITIES FOR FINANCIAL AND INCOME TAX PURPOSES DEFERRED TAX ASS ETS AND LIABILITIES REPRESENT THE FUTURE TAX RETURN CONSEQUENCES OF THOSE DIFFERENCES, WHI CH WILL EITHER BE DEDUCTIBLE OR TAXABLE WHEN THE ASSETS AND LIABILITIES ARE RECOVERED OR S ETTLED USPAGL CONDUCTS BUSINESS WITH A NUMBER OF FOREIGN LICENSEES, AND, TO THE EXTENT TH AT THE ROYALTIES ARE SUBJECT TO FOREIGN TAXATION, IT IS THE RESPONSIBILITY OF THE LICENSEE TO WITHHOLD AND REMIT THE TAX TO THE APPROPRIATE TAXING AUTHORITY THE COMPANY EVALUATES WHETHER THE TAX POSITIONS TAKEN BY THE COMPANY WILL MORE LIKELY THAN NOT (GREATER THAN 50%) BE SUSTAINED UPON EXAMINATION BY THE APPROPRIATE TAX AUTHORITY AS OF DECEMBER 31, 2018 AND 2017, THE COMPANY HAS RECORDED NO LIABILITY FOR THE TAX POSITIONS TAKEN TAX YEARS THA T ARE OPEN INCLUDE THE YEARS FROM 2016 TO 2018

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

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.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number

36-3016024

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
See Add'l Data					
3a Sub-total	0	92			618,260
b Total from continuation sheets to Part I					6,738,273
c **Totals** (add lines 3a and 3b)	0	106			7,356,533

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. 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)
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	8,953	CHECK			
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	7,105	CHECK			

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 . . . . ▶ 0

3 Enter total number of other organizations or entities . . . . ▶ 2

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)

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 separately 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, don't file with Form 990)* ☐ 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713, don't file with Form 990)* ☐ Yes ☑ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); 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).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3	THE AMOUNTS REPORTED IN SCHEDULE F WERE DETERMINED USING THE ACCRUAL METHOD OF ACCOUNTING

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	GRANT AWARDS ARE EVALUATED BY GOALS, OBJECTIVES AND METRICS SPECIFIC TO THE GRANT CATEGORY AS APPROVED BY USPA LEADERSHIP SCORECARDS, PROGRESS REPORTS AND CLUB VISITS ARE DONE AS NEEDED

Additional Data

Software ID:
Software Version:
EIN: 36-3016024
Name: UNITED STATES POLO ASSOCIATION INC

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
EAST ASIA AND THE PACIFIC	0	1	PROGRAM SERVICES	INTERNATIONAL EVENT	1,625
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	44	PROGRAM SERVICES	INTERNATIONAL EVENT	312,214

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
SOUTH AMERICA	0	32	PROGRAM SERVICES	INTERNATIONAL EVENT	251,075
EAST ASIA AND THE PACIFIC	0	2	PROGRAM SERVICES	UMPIRE SERVICES	22,189

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
NORTH AMERICA	0	9	PROGRAM SERVICES	UMPIRE SERVICES	18,477
SOUTH AMERICA	0	2	PROGRAM SERVICES	BRANDING	7,520

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
SOUTH ASIA	0	1	PROGRAM SERVICES	INTERNATIONAL EVENT	4,135
EAST ASIA AND THE PACIFIC	0	1	PROGRAM SERVICES	BRANDING	1,025

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	7	PROGRAM SERVICES	BRANDING	16,558
NORTH AMERICA	0	2	PROGRAM SERVICES	INTERNATIONAL EVENT	1,171

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
NORTH AMERICA	0	4	GRANT-MAKING		11,734
CENTRAL AMERICA & THE CARIBBEAN	0	1	GRANT-MAKING		4,000

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
CENTRAL AMERICA & THE CARIBBEAN			INVESTMENTS		6,704,810

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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," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000 Part II can be duplicated if additional space is needed

(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 noncash assistance	**(h)** Purpose of grant or assistance
(1) See Additional Data							
(2)							
(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 . . . . ▶ 9

3 Enter total number of other organizations listed in the line 1 table . . . . ▶ 50

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
See Additional Data Table					
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2	THE ASSOCIATION USES THE FOLLOWING PROCEDURES FOR MONITORING USE OF GRANT FUNDS IN THE UNITED STATES - CLUB VISITS, - SCORECARD COMPLETION WITH VARIOUS POINTS MEASURING METRICS SUCH AS ACHIEVEMENTS, GOALS, BENCH MARKING, ETC , - CONTINUOUS MENTORING SUPPORT, - AND PROGRESS MONITORING THE GRANT IS ISSUED ONLY WHEN THE REQUEST IS IN SUPPORT OF USPA'S MISSION

Additional Data

Software ID:
Software Version:
EIN: 36-3016024
Name: UNITED STATES POLO ASSOCIATION INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
AIKEN POLO CLUB 175 FOX POND RD AIKEN, SC 29802	57-0778833	501(C)(3)	11,650				CLUB AND MEMBERSHIP DEVELOPMENT
ALTAMIRA POLO LLC 51601 VIA BENDITA LA QUINTA, CA 92253	81-2371641		9,000				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
ATLANTA REGIONAL POLO CENTER PO BOX 965 TYRONE, GA 30290	20-4046209		11,095				CLUB AND MEMBERSHIP DEVELOPMENT
BARRINGTON HILLS POLO CLUB INC 208 A BRAEBURN ROAD BARRINGTON HILLS, IL 60010	34-4230561	501(C)(7)	8,360				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
BIG HORN POLO INC 352 BIRD FARM SHERIDAN, WV 82801	83-0331398		7,100				CLUB AND MEMBERSHIP DEVELOPMENT
BRANDYWINE POLO CLUB PO BOX 568 UNIONVILLE, PA 19375	46-2524595		8,280				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
CALIFORNIA POLO CLUB INC 16060 VENTURA BLVD 110-268 ENCINO, CA 91436	95-4503823		13,439				CLUB AND MEMBERSHIP DEVELOPMENT
CENTRAL COAST POLO CLUB INC 2320 CLARK VALLEY RD LOS OSOS, CA 93402	71-0891330	501(C)(3)	11,615				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
CENTRAL TEXAS POLO ASSOCIATION LLC 522 WILKEY RD POTEET, TX 78065	81-2089868		31,450				CLUB AND MEMBERSHIP DEVELOPMENT
CHICAGO POLO ASSOCIATION 552 S WASHINGTON STE 100 NAPERVILLE, IL 60540	82-4972555	501(C)(7)	15,000				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
CHUKKAR FARM INC 1140 LIBERTY GROVE RD ALPHARETTA, GA 30004	58-1405266		7,000				CLUB AND MEMBERSHIP DEVELOPMENT
COMMONWEALTH POLO CLUB 1053 TIMBERWOOD CIRCLE LOUISVILLE, KY 40223	81-4315287		8,400				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
COUNTRY FARMS POLO INC 200 BELLPORT AVENUE MEDFORD, NY 11763	11-3335273		10,976				CLUB AND MEMBERSHIP DEVELOPMENT
DDB CUSTOMS INC 9239 HESTER RD HURDLE MILLS, NC 27541	56-1908757		9,100				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
DENVER POLO CLUB 10415 ROXBOUROUGH PARK RD LILLETON, CO 80125	84-1040102		18,025				CLUB AND MEMBERSHIP DEVELOPMENT
DETROIT POLO CLUB 1155 S HICKORY RIDGE TRL MILFORD, MI 48380	82-3633875		8,250				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
ELDORADO POLO INC 50950 MADISON STREET INDIO, CA 92201	46-2856594		18,390				CLUB AND MEMBERSHIP DEVELOPMENT
EMPIRE POLO CLUB INC 81-800 AVENUE 51 INDIO, CA 92201	95-4248556		7,490				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
FRANKLIN POLO ACADEMY LLC 1650 OLD HILLSBORO RD FRANKLIN, TN 37069	47-2740627		7,500				CLUB AND MEMBERSHIP DEVELOPMENT
GARDNERTOWN POLO INC 822 GARDNERTOWN FARM RD NEWBURG, NY 12550	14-1797577		8,212				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
GARRISON FOREST SCHOOL INC 300 GARRISON FOREST RD OWINGS MILLS, MD 21117	52-0591516		7,500				CLUB AND MEMBERSHIP DEVELOPMENT
GRAND CHAMPIONS POLO CLUB OF PALM BEACH 3629 AIKEN CT WELLINGTON, FL 33414	26-0142806		13,500				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
HAVILAND HOLLOW POLO CLUB LLC 815 EAST BRANCH RD PATTERSON, NY 12563	51-0645222		13,901				CLUB AND MEMBERSHIP DEVELOPMENT
HONOLULU POLO CLUB INC PO BOX 3589 HONOLULU, HI 96811	99-0247475		7,500				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
HOUSTON POLO CLUB 8552 MEMORIAL DRIVE HOUSTON, TX 77024	76-0046253	501(C)(7)	18,950				CLUB AND MEMBERSHIP DEVELOPMENT
MASHOMACK POLO INC PO BOX 789 MILLBROOK, NY 12545	82-3775613	501(C)(7)	10,740				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
MAUI POLO CLUB ASSOCIATION PO BOX 880151 PUKALANI, HI 96768	27-2116233	501(C)(7)	8,780				CLUB AND MEMBERSHIP DEVELOPMENT
MIDLAND POLO CLUB INC PO BOX 81113 MIDLAND, TX 79708	75-1224576		11,621				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
MOUNTAIN VIEW POLO LLC 261 FALCON RIDGE RD CHARLES TOWN, WV 25414	45-2873877		6,500				CLUB AND MEMBERSHIP DEVELOPMENT
MYOPIA HUNT CLUB 435 BAY RD SOUTH HAMILTON, MA 01982	04-1648210	501(C)(7)	9,200				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
NEW BRIDGE POLO CLUB INC 862 NEW BRIDGE RD AIKEN, SC 29805	20-0485702		11,420				CLUB AND MEMBERSHIP DEVELOPMENT
NEW HAVEN FARM LLC 372 LANGDON RD AIKEN, SC 29805	27-2514353		20,000				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
NEWPORT POLO INC 2503 EAST MAIN RD PORTSMOUTH, RI 02871	05-0458298		13,795				CLUB AND MEMBERSHIP DEVELOPMENT
NATIONAL THOROUGHBRED RACING ASSOCIATION 401 WEST MAIN STREET LEXINGTON, KY 40507	13-3985050		6,000				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
POINT CLEAR POLO CLUB PO BOX 1352 POINT CLEAR, AL 36564	74-3039021	501(C)(3)	9,300				CLUB AND MEMBERSHIP DEVELOPMENT
POLO TRAINING FOUNDATION 70 CLINTON STREET TULLY, NY 13159	36-2605713	501(C)(3)	12,000				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
POWAY POLO CLUB PO BOX 922 POWAY, CA 92074	30-0913073	501(C)(3)	8,376				CLUB AND MEMBERSHIP DEVELOPMENT
PRESTONWOOD POLO CLUB LLC 25 HIGHLAND PARK VILLAGE STE 100-464 DALLAS, TX 75205	47-2374200		7,500				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
RANCHO SILVERADO STABLES LLC 23615 EL TORO RD SUITE X 354 LAKE FOREST, CA 92630	47-4162220		7,500				CLUB AND MEMBERSHIP DEVELOPMENT
RIVER VALLEY EQUESTRIAN CENTER 9104 SOLDIN LANE EL CAJON, CA 92021	46-5445238		13,303				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
SANTA BARBARA POLO & RACQUET CLUB INC 3375 FOOTHILL RD 1200 CARPINTERIA, CA 93013	95-2771762	501(C)(7)	38,220				CLUB AND MEMBERSHIP DEVELOPMENT
SANTA CLARA INC 3355 SANTA BARBARA DR WELLINGTON, FL 33414	65-0579905		6,500				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
SCHOLARSHIP AMERICA INC PO BOX 240 SAINT PETER, MN 56082	26-0097114	501(C)(3)	97,720				CLUB AND MEMBERSHIP DEVELOPMENT
SEATTLE POLO & EQUESTRIAN CLUB 425 WESTLAKE AVE N SEATTLE, WA 98109	46-0698337		6,194				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
SKANEATELES POLO CLUB 783 ADNDREWS RD PO BOX 56 SKANEATELES, NY 13152	16-1195509		6,050				CLUB AND MEMBERSHIP DEVELOPMENT
SOUTH BAY POLO CLUB INC 1290 MASTEN AVE GILROY, CA 95020	46-4658127		17,398				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
SOUTHAMPTON HUNT & POLO CLUB 206 MILLSTONE RD WATER MILL, NY 11976	13-3863333		10,440				CLUB AND MEMBERSHIP DEVELOPMENT
SPOKANE POLO CLUB 296 S MANITO BLVD SPOKANE, WA 99203	91-6055815	501(C)(7)	7,337				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
STAGE HILL INC 42 LOW STREET NEWBURY, MA 01951	04-3576122		9,000				CLUB AND MEMBERSHIP DEVELOPMENT
TEXAS A&M FOUNDATION 401 GEORGE BUSH DR COLLEGE STATION, TX 77840	74-2245072	501(C)(3)	16,854				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
THE VILLAGES OPERATING COMPANY 3619 KIESSEL RD THE VILLAGES, FL 32163	20-4647826		9,673				CLUB AND MEMBERSHIP DEVELOPMENT
TOWN FARM DEVELOPMENT LLC 275 SCHOOLHOUSE ROAD CHESHIRE, CT 06410	47-4600912		12,270				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
TWIN CITY POLO CLUB 1602 HOMESTEAD TRL LONG LAKE, MN 55356	41-1834081		7,064				CLUB AND MEMBERSHIP DEVELOPMENT
VIRGINIA POLO INC 1082 FOREST LODGE LN CHARLOTTESVILLE, VA 22903	54-1569671	501(C)(3)	14,500				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
WAGENER POLO CLUB LLC 5720 WAGENER RD WAGENER, SC 29164	46-5443193		9,800				CLUB AND MEMBERSHIP DEVELOPMENT
WILL ROGERS POLO CLUB INC 10947 BLOOMFIELD ST 109 STUDIO CITY, CA 91602	20-3430908		7,738				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
WILLOW BEND POLO & HUNT CLUB INC PO BOX 1477 LITTLE ELM, TX 75068	75-2351886		11,800				CLUB AND MEMBERSHIP DEVELOPMENT
YALE POLO & EQUESTRIAN CENTER INC POSTNET 170 680 MAIN STREET STAMFORD, CT 06901	27-0820382	501(C)(3)	20,035				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
AMERITINA POLO FARM 608 230TH ST WOODVILLE, WI 54028	46-1168709		6,766				CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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
ARENA REIMBURSEMENT	3	8,510			
ARMED FORCES GRANT	2	3,472			
CLUB DEVELOPMENT SUPPORT	10	29,920			
MORTALITY STIPEND	1	10,000			
POLO DEVELOPMENT INITIATIVE	25	134,937			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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
PROMOTION	1	4,760			
PUMP 8	5	11,936			
TRAVEL PLAYER REIMBURSEMENT	17	19,031			
TROPHY REIMBURSEMENT	4	2,823			
TUSPA GRANTS	19	39,244			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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
YOUNG PLAYER OUTREACH GRANT	6	17,500			

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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" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in 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 directors, trustees, officers, including 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, but explain in Part III ☑ Compensation committee ☐ Independent compensation consultant ☑ Form 990 of other organizations ☐ Written employment contract ☑ Compensation survey or study ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on 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**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on 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? If "Yes," on line 5a or 5b, describe in Part III	**5b**		
6	For persons listed on 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? If "Yes," on line 6a or 6b, describe in Part III	**6b**		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported on Form 990, Part VII, paid or accured 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" on 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 on 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 and Title		(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 in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ROBERT PUETZ CEO	(i)	294,322	27,500	516	33,600	17,242	373,180	65,938
	(ii)	0	0	0	0	0	0	0
2 SUSAN C PRESENT CFO	(i)	196,138	20,000	1,524	8,645	11,856	238,163	0
	(ii)	0	0	0	0	0	0	0
3 CHARLES A MULDOON EXEC DIR - UMPIRES LLC	(i)	159,033	15,000	276	0	21,556	195,865	0
	(ii)	0	0	0	0	0	0	0
4 KRISTINE BOWMAN EXEC DIR - POLO DEV (END 4/18)	(i)	90,176	0	150,085	1,945	3,955	246,161	0
	(ii)	0	0	0	0	0	0	0
5 CARLOS R DE ARELLANO II EXEC DIR -MEMBER SERVICES	(i)	122,893	15,000	79	0	15,025	152,997	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 4A	SEVERANCE PAYMENT WAS PAID DURING THE YEAR TO THE FOLLOWING LISTED PERSON IN PART II KRISTINE BOWMAN - $150,000

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, lines 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.**
▶**Go to *www.irs.gov/Form990* for the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

2 Enter the amount of tax incurred by 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-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total				▶ $								

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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) RIZZO MANAGEMENT CORP	PETER RIZZO (TRUSTEE)	293,039	PURCHASE PUBLISHING SERVICE FOR THE POLO PLAYERS' EDITION MONTHLY MAGAZINE AND ADVERTISING		No
(2) CHUKKERTV LLC	MELISSA GANZI (TRUSTEE)	570,874	TO RENDER FILM, PRODUCTION AND LIVE STREAM CONSULTING SERVICES IN CONNECTION WITH MULTIPLE USPA SANCTIONED POLO GAMES		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 36-3016024
Name: UNITED STATES POLO ASSOCIATION INC

Form 990, Schedule L, Part III - Grants or Assistance Benefiting Interested Persons

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of grant or type of assistance
(1) OKC POLO CLUB	DAVID RAGLAND (TRUSTEE)	6,000
(2) DENVER POLO CLUB	FAMILY MEMBERS OF ERICA GANDOMCAR-SACHS (TRUSTEE)	9,000
(3) DENVER POLO CLUB	FAMILY MEMBERS OF ERICA GANDOMCAR-SACHS (TRUSTEE)	9,025
(4) GRAND CHAMPIONS POLO CLUB OF PALM BEACH INC	MELISSA GANZI (TRUSTEE)	13,500
(5) HAVILAND HOLLOW POLO CLUB	SAMUEL RAMIREZ JR (TRUSTEE)	9,000
(6) HAVILAND HOLLOW POLO CLUB	SAMUEL RAMIREZ JR (TRUSTEE)	2,001
(7) HAVILAND HOLLOW POLO CLUB	SAMUEL RAMIREZ JR (TRUSTEE)	2,580
(8) PORT MAYACA POLO CLUB	STEVEN ORTHWEIN JR (TRUSTEE)	800
(9) PORT MAYACA POLO CLUB	STEVEN ORTHWEIN JR (TRUSTEE)	3,350
(10) HAVILAND HOLLOW POLO CLUB	SAMUEL RAMIREZ JR (TRUSTEE)	320
(11) STAGE HILL POLO SCHOOL INC	PETER F POOR (TRUSTEE)	9,000
(12) BEING THE CHANGE POLO CLUB	DANIEL COLEMAN (FORMER TRUSTEE)	5,000
(13) ORANGE COUNTY POLO CLUB	FAMILY MEMBERS OF DENNIS L GEILER (TRUSTEE)	2,265
(14) ORANGE COUNTY POLO CLUB	FAMILY MEMBERS OF DENNIS L GEILER (TRUSTEE)	805
(15) ORANGE COUNTY POLO CLUB	FAMILY MEMBERS OF DENNIS L GEILER (TRUSTEE)	750
(16) RANCHO SILVERADO STABLES LLC	FAMILY MEMBERS OF DENNIS L GEILER (TRUSTEE)	7,500
(17) FRANKLIN POLO ACADEMY LLC	STEVEN ORTHWEIN JR (TRUSTEE)	7,500

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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.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	IN ACCORDANCE WITH ARTICLE IV OF THE UNITED STATES POLO ASSOCIATION ("USPA") BY-LAWS, THE BOARD OF GOVERNORS HAS DELEGATED THE FULL POWERS AND DUTIES OF THE BOARD OF GOVERNORS TO T HE EXECUTIVE COMMITTEE TO ACT IN BETWEEN MEETINGS OF THE BOARD OF GOVERNORS, INCLUDING, BU T NOT LIMITED TO, THE OVERSIGHT OF THE DAY-TO-DAY OPERATIONAL BUSINESS OF THE ASSOCIATION, INCLUDING THE MANAGEMENT OF THE USPA STAFF AND ANNUAL BUDGET THAT HAS BEEN APPROVED BY TH E BOARD OF GOVERNORS, PROVIDED, HOWEVER, THAT, UNLESS OTHERWISE DIRECTED FROM TIME TO TIME BY THE BOARD OF GOVERNORS, THE EXECUTIVE COMMITTEE SHALL NOT TAKE ANY ACTION THAT IS NOT APPROPRIATED FOR IN THE ANNUAL BUDGET OF THE ASSOCIATION AS APPROVED BY THE BOARD OF GOVER NORS OR THAT BINDS, COMMITS, OR OBLIGATES THE ASSOCIATION TO EXPEND PLEDGE, LOAN, OR OTHER WISE COMMIT ASSOCIATION ASSETS THAT EXCEED TEN PERCENT (10%) OF ANY CORRESPONDING LINE ITE M IN THE ASSOCIATION'S BUDGET AS APPROVED BY THE BOARD OF GOVERNORS NOTWITHSTANDING THE F OREGOING, NONE OF THE NON-DELEGATE DUTIES (AS DEFINED ABOVE) HAVE OR MAY BE DELEGATED TO T HE EXECUTIVE COMMITTEE, AND THE EXECUTIVE COMMITTEE SHALL NOT HAVE THE AUTHORITY, WITHOUT CONSULTATION AND PRIOR APPROVAL OF THE BOARD OF GOVERNORS, TO PURCHASE, SELL, CREATE, OR D ESTROY ANY CORPORATE ENTITY OF THE ASSOCIATION, WHETHER OWNED IN WHOLE OR IN PART EXCEPT FOR ANY ACTION ON THE PART OF THE EXECUTIVE COMMITTEE TO ACCEPT A MEMBER CLUB AS A PROVISI ONAL ACTIVE MEMBER CLUB OR TAKE ANY ACTION OR MAKE ANY DETERMINATION SPECIFICALLY REQUIRED OF THE EXECUTIVE COMMITTEE IN ANY BOARD-APPROVED DISCIPLINARY POLICY, EACH OF WHICH THE E XECUTIVE COMMITTEE HAS THE AUTHORITY TO DO WITHOUT FURTHER REVIEW BY THE BOARD OF GOVERNOR S, ALL ACTIONS OF THE EXECUTIVE COMMITTEE CONSISTENT HEREWITH WILL BE BINDING ON THE ASSOC IATION AND WILL BE REPORTED TO THE BOARD OF GOVERNORS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	EFFECTIVE SEPTEMBER 22, 2018, THE UNITED STATES POLO ASSOCIATION ("USPA") ADOPTED CERTAIN SIGNIFICANT CHANGES TO ITS CONSTITUTION AND BY-LAWS, WHICH ARE SUMMARIZED AS FOLLOWS MISS ION STATEMENT - LANGUAGE WAS ADDED TO THE CONSTITUTION TO CLARIFY THAT THE USPA EXISTS FOR THE OVERARCHING GOAL OF IMPROVING THE SPORT OF POLO 18 AND UP - THE CONSTITUTION HAS BEE N REVISED TO STATE THAT A MEMBER MUST BE 18 OR OVER TO VOTE ON ANY USPA MATTER LIKEWISE, DELEGATES AND GOVERNORS MUST BE 18 OR OVER MEMBERSHIP CLASSIFICATION CHANGES - THE CONSTI TUTION HAS BEEN REVISED SO THAT STUDENT MEMBERS ARE NO LONGER A SEPARATE CLASS OF INDIVIDU AL MEMBERS INDIVIDUALS FORMERLY CLASSIFIED AS STUDENT MEMBERS BECAME REGISTERED PLAYER ME MBERS OR AFFILIATE PLAYER MEMBERS AND NOW HAVE ALL THE RESPECTIVE RIGHTS AND PRIVILEGES OF THOSE MEMBERSHIP CLASSIFICATIONS, EXCEPT THAT INDIVIDUALS MUST BE 18 OR OLDER TO VOTE ON ANY USPA MATTER OR TO SERVE AS A DELEGATE OR GOVERNOR THE BY-LAWS HAVE BEEN REVISED SO TH AT ACTIVE MEMBER CLUBS MUST HAVE, AMONG OTHER THINGS, (A) EFFECTIVE AS OF JANUARY 1, 2019, AT LEAST SIX (6) REGISTERED PLAYER MEMBERS, EACH OF WHOM ARE 18 OR OVER, AND (B) OWNERSHI P OF OR CONTROL BY LEASE OF A SUITABLE FIELD OR ARENA "INACTIVE MEMBER CLUBS" IS NO LONGE R A CATEGORY OF MEMBERSHIP A CLUB MUST BE EITHER ACTIVE OR PROVISIONAL TO BE A MEMBER CO NSISTENT WITH THE CHANGE TO THE CONSTITUTION, THE "STUDENT MEMBER" CLASSIFICATION ALSO HAS BEEN ELIMINATED FROM THE BY-LAWS FINALLY, NON-U S MEMBERS WHO ARE REGISTERED THROUGH AN ACTIVE MEMBER CLUB OR AFFILIATE MEMBER CLUB AND WHO ARE NOT UNDER SUSPENSION BY THE HPA, THE AAP, OR FIP HAVE ALL THE INDIVIDUAL RIGHTS OF MEMBERSHIP, EXCEPT THAT THEY ARE NOT ELI GIBLE TO BE SELECTED AS A DELEGATE OR A GOVERNOR AND ARE NOT ELIGIBLE TO VOTE VOTING ON C ONSTITUTIONAL AMENDMENTS - THE CONSTITUTION HAS BEEN REVISED TO PROVIDE THAT, WHEN VOTING ON PROPOSED AMENDMENTS TO THE CONSTITUTION, DELEGATES HAVE A NUMBER OF VOTES THAT IS WEIGH TED BASED UPON THE NUMBER OF REGISTERED PLAYER MEMBERS IN THE ACTIVE MEMBER CLUBS REPRESEN TED BY THE DELEGATE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE UNITED STATES POLO ASSOCIATION IS AN ASSOCIATION OF REGISTERED POLO CLUBS, ASSOCIATION S, AND OTHER ENTITIES ENGAGED IN OR RELATED TO THE SPORT OF POLO (COLLECTIVELY, THE "MEMBE R CLUBS") AND OF THE ASSOCIATION REGISTERED INDIVIDUAL MEMBERS OF THE MEMBER CLUBS MEMBER CLUB CLASSIFICATIONS ARE ACTIVE, PROVISIONAL ACTIVE, AFFILIATE AND ASSOCIATE MEMBER CLUBS INDIVIDUAL MEMBER CLASSIFICATIONS ARE REGISTERED PLAYER, AFFILIATE PLAYER, SOCIAL NON-PL AYING, AND LIFETIME

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	CIRCUIT GOVERNORS - THE ACTIVE MEMBER CLUBS IN EACH CIRCUIT, BY VOTE OF THEIR DELEGATES, W ILL ELECT A CIRCUIT GOVERNOR FOR A THREE-YEAR TERM WHO WILL REPRESENT THE CIRCUIT IN ITS R ELATIONS WITH THE ASSOCIATION GOVERNORS-AT-LARGE - SHALL BE ELECTED BY THE VOTE OF REGIST ERED PLAYERS IN GOOD STANDING FOR A TWO-YEAR TERM BEGINNING AS OF THE FALL 2019, EACH GOV ERNOR-AT-LARGE SHALL SERVE FOR A THREE-YEAR TERM

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	AMENDMENTS OR CHANGES TO THE CONSTITUTION CAN ONLY BE MADE BY THE AFFIRMATIVE VOTE OF TWO-THIRDS (2/3) OF THE TOTAL NUMBER OF VOTES CAST BY THE DELEGATES OF THE ACTIVE MEMBER CLUBS OF THE ASSOCIATION EACH MEMBER CLUB APPOINTS 1 DELEGATE AND THE DELEGATES ARE CONSIDERED THE MEMBERS THE UNITED STATES POLO ASSOCIATION ("USPA") MUST HOLD AN ANNUAL MEMBER MEETI NG EACH FALL AND MUST HAVE A QUORUM BY ATTENDEES AND/OR BY PROXY IN ORDER TO CONDUCT THE M EETING NO BUSINESS CAN BE CONDUCTED WITHOUT A QUORUM OF THE MEMBERS THE WRITTEN NOTICE O F THE PROPOSED AMENDMENT IS PROVIDED TO THE DELEGATE OF ALL ACTIVE MEMBER CLUBS AT LEAST T HIRTY (30) DAYS PRIOR TO THE MEETING ALL NEW AND/OR CHANGES IN OFFICERS AND GOVERNORS ARE INSTALLED IN THE ANNUAL MEMBER MEETING ALSO, ONLY DELEGATES (MEMBERS) OF THE ASSOCIATION CAN VOTE IN CIRCUIT GOVERNOR ELECTIONS AND ONLY REGISTERED PLAYER MEMBERS (PLAYING MEMBER S WITH US CITIZENSHIP) CAN VOTE IN GOVERNOR-AT-LARGE ELECTIONS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS REVIEWED BY THE CEO AND CFO BEFORE FILING AND IS AVAILABLE TO ALL BOARD MEMBERS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE UNITED STATES POLO ASSOCIATION ("USPA") FINALIZED AND APPROVED A DETAILED CONFLICT OF INTEREST POLICY IN 2015 THE CONFLICT OF INTEREST POLICY IS APPLICABLE TO ANY INTERESTED P ERSON, WHICH IS ANY USPA OFFICER, EMPLOYEE, GOVERNOR LIEUTENANT GOVERNOR, COMMITTEE MEMBER OR CHAIR, AND VOLUNTEER THE ORGANIZATION'S BOARD MEMBERS SIGN A BOARD OATH WHICH INCLUDE S A STATEMENT REGARDING POTENTIAL CONFLICTS OF INTEREST ANY INTERESTED PERSON HAS A DUTY TO DISCLOSE FINANCIAL CONFLICTS OF INTEREST FINANCIAL CONFLICTS OF INTEREST WILL FIRST BE DISCLOSED TO THE CFO IN THE DISCLOSURE STATEMENT, THEN TO THE AUDIT COMMITTEE IF NECESSAR Y, AND FINALLY TO THE BOARD OF GOVERNORS, IF NECESSARY THE AUDIT COMMITTEE REVIEWS THESE REPORTS AND DETERMINES THEIR VALIDITY THERE WERE NO CONFLICTS OF INTERESTS IN 2018 REQUIR ING FORMAL ACTION BY THE ORGANIZATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	IN DETERMINING THE COMPENSATION OF THE ORGANIZATION'S CEO, THE PROCESS, PERFORMED BY THE U NITED STATES POLO ASSOCIATION INCLUDED A REVIEW AND APPROVAL BY INDEPENDENT PERSONS, COMPA RABILITY DATA AND CONTEMPORANEOUS SUBSTANTIATION OF THE DELIBERATION AND DECISION THE BOA RD AND STAFF COMMITTEE REVIEWED THE INFORMATION AND PREPARED THE RECOMMENDATION WHICH IS T HEN APPROVED BY THE BOARD OF GOVERNORS IN THE REVIEW OF THE COMPENSATION, THE CEO WAS COM PARED TO INDIVIDUALS AT OTHER ORGANIZATIONS IN THE AREA WHO HOLD THE SAME TITLE DURING TH E REVIEW AND APPROVAL OF THE COMPENSATION, DOCUMENTATION OF THE DECISION WAS RECORDED IN T HE COMMITTEE MINUTES THE INDIVIDUAL WAS NOT PRESENT WHEN THE COMPENSATION WAS DECIDED TH IS PROCESS IS DONE YEARLY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE UNITED STATES POLO ASSOCIATION'S GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 14	THE ORGANIZATION HAS A DOCUMENT RETENTION AND DESTRUCTION POLICY HOWEVER, SINCE THIS POLI CY IS ADMINISTRATIVE, THERE IS NO NEED FOR BOARD APPROVAL

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

Part I **Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) 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) USPA UMPIRES LLC 12300 SOUTH SHORE BLVD 218 WELLINGTON, FL 33414 45-3789031	POLO UMPIRING, INCLUDING CERTIFICATION AND SETTING OF STANDARDS	FL	1,254,776	279,207	UNITED STATES POLO ASSOCIATION INC
(2) USPA POLO DEVELOPMENT 12300 SOUTH SHORE BLVD 218 WELLINGTON, FL 33414 37-1743330	DEVELOPMENT OF PLAYERS, CLUBS AND MANAGERS	FL	103,051	138,207	UNITED STATES POLO ASSOCIATION INC
(3) USPA MARKETING LLC 12300 SOUTH SHORE BLVD 218 WELLINGTON, FL 33414 90-0902831	MARKETING AND BRANDING OF THE SPORT	FL	0	0	UNITED STATES POLO ASSOCIATION INC

Part II **Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on 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	No
(1)AMERICAN INTERNATIONAL POLO FOUNDATION 12300 SOUTH SHORE BLVD 218 WELLINGTON, FL 33414 37-1401344	PROMOTE/EDUCATE POLO NATIONALLY AND INTERNATIONALLY	IL	501(C)(3)	10	UNITED STATES POLO ASSOCIATION INC	Yes	

Part III **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on 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) Disproprtionate 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

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on 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	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1)USPA GLOBAL LICENSING INC 1400 CENTREPARK BLVD 200 WEST PALM BEACH, FL 33401 36-3280427	TRADEMARK AGREEMENTS	IL	UNITED STATES POLO ASSOCIATION INC	C	21,042,189	21,336,679	100 000 %	Yes	

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, 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 orgranization 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	Yes	
b	Gift, grant, or capital contribution to related organization(s)	1b		No
c	Gift, grant, or capital contribution from related organization(s)	1c		No
d	Loans or loan guarantees to or for related organization(s)	1d		No
e	Loans or loan guarantees by related organization(s)	1e		No
f	Dividends from related organization(s)	1f	Yes	
g	Sale of assets to related organization(s)	1g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o	Sharing of paid employees with related organization(s)	1o		No
p	Reimbursement paid to related organization(s) for expenses	1p	Yes	
q	Reimbursement paid by related organization(s) for expenses	1q	Yes	
r	Other transfer of cash or property to related organization(s)	1r	Yes	
s	Other transfer of cash or property from related organization(s)	1s	Yes	

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 related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)USPA GLOBAL LICENSING INC	A	21,042,189	AMOUNT RECORDED FOR ROYALTIES
(2)USPA GLOBAL LICENSING INC	F	3,000,000	AMOUNT RECEIVED FOR DIVIDENDS

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on 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 sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	**No**			**Yes**	**No**		**Yes**	**No**	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation