

OGDEN UT 84201-0046

In reply refer to: 0423214614
Jan. 28, 2021 LTR 3064C 0
20-4264282 000000 00
Input Op: 0423214614 00016127
BODC: TE


USA SWIMMING INC
% PERMANENT OFFICE
ONE OLYMPIC PLAZA
COLORADO SPRINGS CO 80909-5780


008625

Taxpayer identification number: 20-4264282
Form: SGRI

Dear Taxpayer:

Thank you for your Subordinate listing.

We have made the changes you asked us to make to your roster of subordinates included in your group exemption letter.

If you need any forms, schedules, or publications mentioned in this letter, you can get them by visiting our website at www.irs.gov/forms-pubs or by calling toll-free at 800-TAX-FORM (800-829-3676).

If you have questions, you can call the EO Entity dept. at 801-620-6019 between 12:01 a.m. and 11:59 p.m. MDT.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

FEB 05 2007

Date: JAN 30 2007

US SWIMMING INC
C/O RON VAN POOL
ONE OLYMPIC PLAZA
COLORADO SPRINGS, CO 80909-5780

Employer Identification Number:
20-4264282
DLN:
17053224700006
Contact Person:
MICHELLE A GLUTZ
Contact Telephone Number:
(877) 829-5500

RECEIVED

FEB -5 2007

ACCOUNTING

ID# 31213

Addendum Applies:
Yes

#5367 *See page 5*

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable

Letter 2419 (DO/CG)

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cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
 - a. Changed names or address;
 - b. Were deleted from your roster; or

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- c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of each subordinate whose mailing address is a P.O. Box; and
 - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
 4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service .
Ogden UT 84201

Your Group Exemption Number is 5367. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

US SWIMMING INC

The subordinates under GEN 5038 have been transferred over to GEN 5367. Please discontinue using GEN 5038. You should use GEN 5367 effective August 9, 2006, the date you submitted your group ruling merger request.

IRS

Group Exemption Number 5367

Calendar Year 2020

Federal EIN	Name				
Parent Organization	20-4264282	USA Swimming Inc	1 Olympic Plaza	Colorado Springs CO 80909	Permanent Office
Sub Organizations					
14-6037761	Adirondack Swimming	USA Swimming, Inc	31 Forest Dr	Voorheesville NY 12186	Debbie Erickson
92-0086950	Alaska Swimming	USA Swimming Inc	13891 E. Jersey Loop	Palmer AK 99645	Wendy Kolberg
31-1012795	Allegheny Mountain Swimming	USA Swimming Inc	17 Fieldstone Dr	Pittsburgh PA 15220	Permanent Office
74-2532327	Arizona Swimming	USA Swimming Inc	1212 E. Osborn Rd., Ste 101	Phoenix AZ 85014	Permanent Office
31-1016584	Arkansas Swimming	USA Swimming Inc	3658 Chatsworth	Fayetteville AR 72703	Anita Parisi
31-1012797	Border Swimming	USA Swimming Inc	P.O. Box 12126	El Paso TX 79913	Cindy Crane

31-1016582	Central California Swimming USA Swimming Inc 1099 E. Champlain Ave., Ste A	Fresno	CA	93720	James Patterson
31-1012799	Colorado Swimming USA Swimming Inc PO Box 816	Frederick	CO	80530	Jackie Stiff
74-2277298	Connecticut Swimming USA Swimming Inc 16 Beechwood Road	Branford	CT	06405	Susan Lecza
31-1012800	Florida Swimming USA Swimming Inc 214 E. Washington St. Ste B	Minneola	FL	34715	Mark McCaw
31-1012803	Florida Gold Coast Swimming USA Swimming Inc 100 Fathom Road	North Palm Beach	FL	33408	Dick Cavanah
31-1012809	Georgia Swimming USA Swimming Inc 1070 Pebble Bend Drive	Grayson	GA	30017	Gary Theisen
74-2205449	Gulf Swimming USA Swimming Inc PO Box 1072	Katy	TX	77492	Travis Sandifer
31-1012813	Hawaiian Swimming USA Swimming Inc 171 G Ainola Dr	Hilo	HI	96720	Deborah Christian

31-1012798	Illinois Swimming USA Swimming Inc 1400 E. Touhy Ave #410	Des Plaines	IL	60018	Permanent Office
31-1012801	Indiana Swimming USA Swimming Inc 201 S. Capitol St., Ste 410	Indianapolis	IN	46225	Permanent Office
31-1012817	Inland Empire Swimming USA Swimming Inc 413 S. Arthur Place	Kennewick	WA	99336	Todd Stafek
31-1012819	Iowa Swimming USA Swimming Inc 3450 Indian Rd SE	Cedar Rapids	IA	52403	Doug Kolsrud
31-1012821	Kentucky Swimming USA Swimming Inc 805 Corbitt Dr	Wilmore	KY	40390	Bobby Livesay
34-1340203	Lake Erie Swimming USA Swimming Inc 7429 Scioto Ct	Solon	OJ	44139	Dianne Finnerty
72-1088008	Louisiana Swimming USA Swimming Inc 720 Green Acres Road	Metairie	LA	70003	Warren Lind
74-2277305	Maine Swimming USA Swimming Inc 45 Western Ave # 210	Biddeford	ME	04005	Stacy Kennard

31-1012825	Maryland Swimming USA Swimming Inc 1919 Wells Manor Ave	Gwynn Oak	MD 21207	Delaine McCleary
31-1012827	Metropolitan Swimming USA Swimming Inc 99 Sheep Pasture Rd	Port Jefferson	NY 11777	Mary Fleckenstein
38-2373836	Michigan Swimming USA Swimming Inc 22751 St. James Dr	Northville	MI 48167	mary Perczak
31-1012848	Middle Atlantic Swimming USA Swimming Inc 500 Creek View Rd, Ste 101	Newark	DE 19711	Permanent Office
31-1012851	Midwestern Swimming USA Swimming Inc 904 Deer Run Lane	Papillion	NE 68046	Stefanie Martinez
31-1012854	Minnesota Swimming USA Swimming Inc 1001 Highway 7, Ste 326	Hopkins	MN 55305	Cassy Shapley
64-0751775	Mississippi Swimming USA Swimming Inc 172 Whisper Lakes Blvd	Madison	MS 39110	Sarah Kimbrough
31-1040500	Missouri Valley Swimming USA Swimming Inc 830 Alabama St	Lawrence	KS 66044	Permanent Office

31-1016586	Montana Swimming USA Swimming Inc 427 Fieldstone Dr	Bozeman	MT	59715	Craig Smith
31-1102579	New England Swimming USA Swimming Inc 110 Betty Ann Lane	Dracut	MA	01826	Joe Frazier
31-1012857	New Jersey Swimming USA Swimming Inc 1933 Rt 35	Wall	NJ	07719	Permanent Office
31-1016587	New Mexico Swimming USA Swimming Inc 199 Maple Dr	Los Alamos	NM	87544	Linda Corliss
31-1012858	Niagara Swimming USA Swimming Inc 418 Radcliffe road	Syracuse	NY	13214	Adam Zackowski
31-1012859	North Carolina Swimming USA Swimming Inc 452 Roslyn Road	Winston Salem	NC	27104	Jon Fox
38-1012861	North Dakota Swimming USA Swimming Inc 1018 9th Avenue SE	Jamestown	ND	58401	Amanda Finck
31-1012789	North Texas Swimming USA Swimming Inc 1206 Normandy Dr	Southlake	TX	76092	Traci Johnson

31-1016588	Ohio Swimming USA Swimming Inc 5020 B College Corner Pike	Oxford	OH 45056	Kristin Princell
31-1012862	Oklahoma Swimming USA Swimming Inc 1724 N. Hudson	Altus	OK 73521	Allan Meier
31-1012952	Oregon Swimming USA Swimming Inc 12655 SW Center St, Ste. 300	Beaverton	OR 97005	Permanent Office
31-1012953	Ozark Swimming USA Swimming Inc 900 Weidman Road	Town and Country	MO 63017	Gussie Crawford
94-2701340	Pacific Swimming USA Swimming Inc 4533 Tuolumne Way	Concord	CA 94521	Mary Ruddell
31-1040507	Pacific Northwest Swimming USA Swimming Inc 501 30th St NE, Ste E	Auburn	WA 98002	Colleen Buchanan
31-1012959	Potomac Valley Swimming USA Swimming Inc PO Box 3729	McLean	VA 22103	Permanent Office
74-2277325	San Diego Imperial Swimming USA Swimming Inc 29531 Anthony Rd	Valley Center	CA 92082	John McGlynn

68-0112483	Sierra Nevada Swimming USA Swimming Inc 216 S. Shepherd St	Sonora	CA	95370	Patricia Hohne
31-1012960	Snake River Swimming USA Swimming Inc 4361 N. Cartwright Rd	Boise	ID	83714	Jeff Erwin
31-1012961	South Carolina Swimming USA Swimming Inc 5154 Lake Wylie Rd	Clover	SC	29710	Vicki Dent
31-1012962	South Dakota Swimming USA Swimming Inc 1823 Victory Street	Brookings	SD	57006	Robin Sorbe
31-1012963	South Texas Swimming USA Swimming Inc 24906 Birdie Ridge	San Antonio	TX	78260	Mindy Donofrio
62-1035409	Southeastern Swimming USA Swimming Inc 1 Saddlebrook Lane	Johnson City	TN	37615	Chris Coraggio
31-1016597	Southern California Swimming USA Swimming Inc 28000 S. Western Ave #226	San Pedro	CA	90732	Kim O'Shea
31-1102591	Utah Swimming USA Swimming Inc 1329 S. 2650E	Springville	UT	84004	Shane Lamb

31-1102592	Virginia Swimming USA Swimming Inc 8208 Chainmail Rd	North Chesterfield	VA	23235	Robert Rustin
30-0373516	West Texas Swimming USA Swimming Inc 1305 Wrangler Lane	Midland	TX	79705	Jena Purkey
31-1012791	West Virginia Swimming USA Swimming Inc 25 Scenic Dr	Bridgeport	WV	26330	Scott Wilson
74-2572242	Wisconsin Swimming USA Swimming Inc 5330 Linden Circle	Racine	WI	53406	Patricia Lewno
31-1012793	Wyoming Swimming USA Swimming Inc 861 Lane 11	Powell	WY	82435	Teri Oursler