


OGDEN UT 84201-0046

In reply refer to: 0423227038
Aug. 01, 2023 LTR 3064C 0
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00049748
BODC: TE




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

078640

Taxpayer identification number: 20-4264282

Dear Taxpayer:

Thank you for the inquiry of July 21, 2023, to resolve your account with us.

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

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500.

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 write your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

Cynthia Crowell

Cynthia J. Crowell
Department Manager, Entity

Enclosures:

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 2022

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 16 N Helderberg Pkwy	Slingerlands	NY	12159	Adam Hershberg
92-0086950	Alaska Swimming USA Swimming Inc 17249 Yellowstone Dr	Eagle River	AK	99577	Angela Heaphy
31-1012795	Allegheny Mountain Swimming USA Swimming Inc 17 Fieldstone Dr	Pittsburgh	PA	15220	Laura Hartman
74-2532327	Arizona Swimming USA Swimming Inc 301 E Bethany Home Rd Ste A227	Phoenix	AZ	85012	Carla Morelli
31-1016584	Arkansas Swimming USA Swimming Inc 115 Beaver Creek Lane	Maumelle	AR	72113	Evan Johnston
31-1012797	Border Swimming USA Swimming Inc 6643 Mariposa Dr	El Paso	TX	79912	Stephanie Otero

31-1016582	Central California Swimming USA Swimming Inc 1099 E. Champlain Ave., Ste A	Fresno	CA	93720	Jennifer McDougall
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	Ginger McCurdy
31-1012800	Florida Swimming USA Swimming Inc 214 E. Washington St. Ste B	Minneola	FL	34715	Vanessa Brewer
31-1012803	Florida Gold Coast Swimming USA Swimming Inc 951 U.S. Hwy #1	North Palm Beach	FL	33408	Dick Cavanah
31-1012809	Georgia Swimming USA Swimming Inc 155 Carlisle Court	Bogart	GA	30622	Lora Thompson
74-2205449	Gulf Swimming USA Swimming Inc 1415 South Voss Road	Houston	TX	77057	Loren Fischbach
31-1012813	Hawaiian Swimming USA Swimming Inc 171 G Ainaola Dr	Hilo	HI	96720	Gwenn Tomiyoshi

31-1012798	Illinois Swimming USA Swimming Inc 1400 E. Touhy Ave #410	Des Plaines	IL	60018	Pam Lowenthal
31-1012801	Indiana Swimming USA Swimming Inc 11550 N Meridian St Suite 260	Indianapolis	IN	46032	Michele DeLuna
31-1012817	Inland Empire Swimming USA Swimming Inc P O Box 8085	Moscow	ID	83843	Jody Rash
31-1012819	Iowa Swimming USA Swimming Inc 207 N Main Street	Huxley	IA	50124	Jen Matthews
31-1012821	Kentucky Swimming USA Swimming Inc P O Box 630	Versailles	KY	40383	Maureen McDonald
34-1340203	Lake Erie Swimming USA Swimming Inc 301 Rockledge Drive	Bay Village	OH	44140	Pam Cook
72-1088008	Louisiana Swimming USA Swimming Inc 207 Dutton Ct	Slidell	LA	70461	Judy Ramirez
74-2277305	Maine Swimming USA Swimming Inc 39 Pinewood	Irvine	CA	92604	Mary Ellen Tynan

31-1012825	Maryland Swimming USA Swimming Inc 355 W Martin Luther King Blvd Charlotte	NC 28202	Susan McDonald
31-1012827	Metropolitan Swimming USA Swimming Inc 99 Sheep Pasture Rd Port Jefferson	NY 11777	Mary Fleckenstein
38-2373836	Michigan Swimming USA Swimming Inc 2245 Knollcrest Rd Rochester Hills	MI 48309	Dawn Gurley
31-1012848	Middle Atlantic Swimming USA Swimming Inc 500 Creek View Rd, Ste 101 Newark	DE 19711	Amy Steeves
31-1012851	Midwestern Swimming USA Swimming Inc 1429 N Webster Ave Hastings	NE 68901	Betty Kooy
31-1012854	Minnesota Swimming USA Swimming Inc P O Box 1456 Minnetonka	MIN 55345	Tracy Meece
64-0751775	Mississippi Swimming USA Swimming Inc 172 Whisper Lake Blvd Madison	MS 39110	Alissa Kojima
31-1040500	Missouri Valley Swimming USA Swimming Inc P O Box 307 Lawrence	KS 66044	Scott Bliss

31-1016586	Montana Swimming USA Swimming Inc P O Box 5208	Helena	MT 59604	Stephanie Boysen
31-1102579	New England Swimming USA Swimming Inc P O Box 920133	Needham	MA 02492	Carol Healey
31-1012857	New Jersey Swimming USA Swimming Inc 1933 Rt. 35, Ste. 105, PBM 349	Wall	NJ 07719	Stephanie Crofton
31-1016587	New Mexico Swimming USA Swimming Inc 6221 Dellyne Ave NW	Albuquerque	NM 87120	Kathy Beaudet
31-1012858	Niagara Swimming USA Swimming Inc 1185 Doebler Dr	North Tonawanda	NY 14120	Eric Stimson
31-1012859	North Carolina Swimming USA Swimming Inc P O Box 30863	Charlotte	NC 28230	Barb Frith
38-1012861	North Dakota Swimming USA Swimming Inc 4518 Frost Lane	Bismarck	ND 58503	JoDell Bourgois
31-1012789	North Texas Swimming USA Swimming Inc 1105 Normandy Dr	Southlake	TX 76092	Karen Rourke

31-1016588	Ohio Swimming USA Swimming Inc 5020 B College Corner Pike	Oxford	OH 45056	Erin Schwab
31-1012862	Oklahoma Swimming USA Swimming Inc P O Box 690782	Tulsa	OK 74169	Carole Lee
31-1012952	Oregon Swimming USA Swimming Inc 3522 Coeur D Alene Dr	West Linn	OR 97068	Deborah Laderoute
31-1012953	Ozark Swimming USA Swimming Inc 4852 Langtree Dr	St Louis	MO 63128	Angie Dorsey
94-2701340	Pacific Swimming USA Swimming Inc 1374 Lupine Ct	Concord	CA 94521	Laurie Benton
31-1040507	Pacific Northwest Swimming USA Swimming Inc 420 E Main St	Auburn	WA 98002	Colleen Buchanan
31-1012959	Potomac Valley Swimming USA Swimming Inc PO Box 3729	McLean	VA 22103	Sumie Emory
74-2277325	San Diego Imperial Swimming USA Swimming Inc P O Box 1347	Fallbrook	CA 92088	Mary Redmond

68-0112483	Sierra Nevada Swimming USA Swimming Inc 6721 5th St	Rio Linda	CA	95673	Mark Brown
31-1012960	Snake River Swimming USA Swimming Inc 2125 Darah St	Idaho Falls	ID	83402	Dina Luptak
31-1012961	South Carolina Swimming USA Swimming Inc P O Box 460	Six Mile	SC	29682	Karen Alexander
31-1012962	South Dakota Swimming USA Swimming Inc 360 Williams St	Deadwood	SD	57732	Misty Trehella
31-1012963	South Texas Swimming USA Swimming Inc P O Box 592793	San Antonio	TX	78259	Mindy Donofrio
62-1035409	Southeastern Swimming USA Swimming Inc 327 E Longleaf Dr	Auburn	AL	36832	Tom Healey
31-1016597	Southern California Swimming USA Swimming Inc 28000 S. Western Ave #226	San Pedro	CA	90732	Nicole Hendry
31-1102591	Utah Swimming USA Swimming Inc 8926 S Willow Creek Drive	Sandy	UT	84093	Todd Etherington

31-1102592	Virginia Swimming USA Swimming Inc P O Box 1059	Appomattox	VA	24522	Mary Turner
30-0373516	West Texas Swimming USA Swimming Inc 6216 100th St	Lubbock	TX	79424	April Hayes
31-1012791	West Virginia Swimming USA Swimming Inc 1416 Nottingham Rd	Charleston	WV	25314	Melissa McGlothen
74-2572242	Wisconsin Swimming USA Swimming Inc 1907 Cedarhurst Dr	New London	WI	54961	Angela Monty
31-1012793	Wyoming Swimming USA Swimming Inc 5844 Indigo Dr	Cheyenne	WY	82001	Jennifer Page