

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form

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

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the **2008** calendar year, or tax year beginning 9/1, 2008, and ending 8/31, 2008

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization <u>UNITED STATES SWIMMING, INC INDIANA</u>		D Employer identification number <u>311012801</u>
		Number and street (or P O box, if mail is not delivered to street address) Room/suite <u>201 S. CAPITOL AVE, STE. 410</u>		E Telephone number <u>(317) 237-5780</u>
		City or town, state or country, and ZIP + 4 <u>INDIANAPOLIS, IN 46225-1026</u>		F Group Exemption Number . . . ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ►

I Website: ► WWW.INSWIMMING.ORG
J Organization type (check only one) — 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21					
Revenue	1	Contributions, gifts, grants, and similar amounts received																															
	2	Program service revenue including government fees and contracts																															
	3	Membership dues and assessments																															
	4	Investment income																															
	5a	Gross amount from sale of assets other than inventory																															
	5b	Less: cost or other basis and sales expenses																															
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)																															
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>																															
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)																															
6b	Less: direct expenses other than fundraising expenses																																
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)																																
7a	Gross sales of inventory, less returns and allowances																																
7b	Less: cost of goods sold																																
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																																
8	Other revenue (describe ► _____)																																
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.																																
Expenses	10	Grants and similar amounts paid (attach schedule)																															
	11	Benefits paid to or for members																															
	12	Salaries, other compensation, and employee benefits																															
	13	Professional fees and other payments to independent contractors																															
	14	Occupancy, rent, utilities, and maintenance																															
	15	Printing, publications, postage, and shipping																															
	16	Other expenses (describe ► _____)																															
17	Total expenses. Add lines 10 through 16																																
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																															
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																															
	20	Other changes in net assets or fund balances (attach explanation) <u>2007 AP - AP ERROR/ADJMT</u>																															
	21	Net assets or fund balances at end of year. Combine lines 18 through 20																															

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	578,850	536,632
23 Land and buildings	7,086	5,142
24 Other assets (describe ► _____)		
25 Total assets	585,936	541,774
26 Total liabilities (describe ► <u>ACCTS PAYABLE</u>)	2,678	18,451
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	583,258	523,323

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

Cat No 106421

Form **990-EZ** (2008)

SCANNED FEB 05 2009

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Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. 40e		X
41	List the states with which a copy of this return is filed. ▶ <u>INDIANA</u>		
42a	The books are in care of ▶ <u>LYNN KINSTLER OR LUCY DUNBAR</u> Telephone no. ▶ <u>(317) 237-5780</u> Located at ▶ <u>201 S. CAPITOL AVE, STE 410, INDPLS, IN</u> ZIP + 4 ▶ <u>46225-1026</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b			X
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶ _____		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 <input type="checkbox"/>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	Yes	No
44			X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	Yes	No
45			X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- | | Yes | No |
|---|-----|----|
| 46 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 | | X |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | | X |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | X |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | | X |
| b If "Yes," was the related organization(s) a section 527 organization? | | |
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000 ▶				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000 . . ▶		

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: *Lucy V. Duncan* Date: *1/14/2009*
 Type or print name and title: *LUCY V. DUNCAN, FINANCE VICE CHAIR*

Paid Preparer's Use Only
 Preparer's signature: _____ Date: _____
 Firm's name (or yours if self-employed), address, and ZIP + 4: _____
 Check if self-employed:
 Preparer's Identifying Number (See instructions): _____
 EIN: _____
 Phone no: () _____

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4860	11,338	40,265	44,018	42,659	143,410
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	217,958	790,276	782,122	1,005,873	528,428	3,324,657
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 Total. Add lines 1-3	222,818	801,614	822,837	1,049,891	571,087	3,467,797
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)	0	0	0	0	0	0
6 Public support. Subtract line 5 from line 4.	222,818	801,614	822,837	1,049,891	571,087	3,467,797

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	222,818	801,614	822,837	1,049,891	571,087	3,467,797
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6254	33421	19,340	39,365	(7,426)	90,954
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10	229072	835,035	841,727	1,089,256	563,661	3,558,751
12 Gross receipts from related activities, etc. (see instructions)					12	0
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	97.4 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	96.7 %
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Area with horizontal dashed lines for supplemental information.

Statement 1
Form 990EZ, Line 16
Other Expenses

	Total	Program Services	Management & General
Awards	22,454	22,454	
Bad Checks, Bank & CC Fees	3,541	3,541	
BOD/HOD Expenses	22,748	22,748	
Camps	38,113	38,113	
Depreciation	1,944		1,944
Donations	105,200	105,200	
Education	5,785	5,785	
Miscellanoues	5,200		5,200
Mid-States Quad Meet	11,453	11,453	
Office Equipment & Expenses	4,581	4,581	
Office Insurance	1,579		1,579
Officials	3,014	3,014	
Property Tax	201	201	
Public Relations	1,495	1,495	
Staff Travel, Lodging, etc	7,989	7,989	
State Meets	16,000	16,000	
Swim Force Meets	88,074	88,074	
Travel Funds	119,118	119,118	
Website	1,555	1,555	
Zone Meet and Coaches	9,011	9,011	
TOTAL	469,055	460,332	8,723

**Statement 3, Form 990EZ, Part IV
Officer, Directors, Trustees, & Key Employees**

Name and Address				Title and Avg Hours per Week	Compensation
Bernhardt	Will			COACHES REP	0 00
129 N Ironwood Dr	South Bend	IN	46615		
Black	Joey			ADAPTED CHAIR	0 00
4336 Bellchime Dr	Indianapolis	IN	46235		
Boggs	David			REGION 4 COACH	0 00
1535 Lady Manan Dr	Seymour	IN	47274		
Cozad	Don			REGION 2 COACH	0 00
3329 W 900 N	Huntington	IN	46750		
Day	TJ			CAMPS	0 00
603 Meridian St	West Lafayette	IN	47906		
Duncan	Lucy			FINANCE VICE CHAIR	0 00
235 Poplar Grove Drive	Avon	IN	46123		
Elliott	Andrew			JR ATHLETE REP	0 00
50878 Canyon Ridge Dr	Granger	IN	46530		
Englehart	Chad			SENIOR VICE-CHAIR	0 00
3325 Woodgate Trl	Ft Wayne	IN	46804		
Graham	Bruce			REGION 2 NON-COACH	0 00
1906 Egert Cv	Ft. Wayne	IN	46814		
Hartley	Bob			REVIEW CHAIR	0 00
8071 Heyward Dr	Indianapolis	IN	46250		
Hesse	Mark			GENERAL CHAIR	0 00
511 E Wabash Ave.	Crawfordsville	IN	47933		
Ingram	Scott			TECHNICAL PLANNING CHAIR	0 00
19007 Eagletown Rd	Westfield	IN	46074		
Kinstler	Lynn			EXECUTIVE DIRECTOR - 40 Hrs Wkly	57,000 00
201 S Capitol, Suite 410	Indianapolis	IN	46225		
Kowalski	Emily			TEAM INDIANA REP/SECRETARY	0 00
7001 S Cowan Rd	Muncie	IN	47302		
McDonald	Arlene			PAST GENERAL CHAIR	0 00
114 Forest Knoll Ln	Fishers	IN	46037		
Michael	Daniel			AT-LARGE ATHLETE REP	0 00
5939 W Bayfield Dr	McCordsville	IN	46055		
Nelson	Kent			ADMIN VICE-CHAIR	0 00
307 E Roselawn St	Danville	IL	61832		
Paul	Hal			OFFICIALS/RULES CHAIR	0 00
13725 Beam Ridge Dr	McCordsville	IN	46055		
Robertson	Samantha			REGION 3 COACH	0 00
4787 Silver Springs Dr	GREENWOOD	IN	46142		
Sharp	Jim			REGION 1 COACH	0.00
3868 Kensington Dr	Lafayette	IN	47905		
Smith	Brad			AG VICE-CHAIR	0 00
105 Dunn Dr	Trafalgar	IN	46181		
Young	Tony			SPORT DEVELOPMENT DIRECTOR	56,740.00
201 S Capitol, Suite 410	Indianapolis	IN	46225	40 hrs Weekly	