

**UNITED STATES
GYMNASTICS FEDERATION
2009 FORM 990
TAX RETURN**

Copy Available for Public Disclosure and Inspection

**IRS e-file Signature Authorization
for an Exempt Organization**

For calendar year 2009, or fiscal year beginning _____, 2009, and ending _____, 20

2009

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ See instructions on back.

Name of exempt organization: **UNITED STATES GYMNASTICS FEDERATION**
Employer identification number: **75-1847871**

Name and title of officer:
JOHN HEWETT, CONTROLLER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

- 1a Form 990 check here ▶ b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . 1b 16,393,248
- 2a Form 990-EZ check here ▶ b Total revenue, if any (Form 990-EZ, line 9) 2b _____
- 3a Form 1120-POL check here ▶ b Total tax (Form 1120-POL, line 22) 3b _____
- 4a Form 990-PF check here ▶ b Tax based on investment income (Form 990-PF, Part VI, line 5) 4b _____
- 5a Form 8868 check here ▶ b Balance Due (Form 8868, line 3c) 5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2009 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize CROWE HORWATH LLP to enter my PIN 47871 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2009 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2009 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ [Signature] Date ▶ 11/11/10

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 35558135092
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2009 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ [Signature] Date ▶ 11/11/10

**ERO Must Retain This Form—See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

Public Disclosure Copy

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

2009

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

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
 UNITED STATES GYMNASTICS FEDERATION
 Doing Business As
 USA GYMNASTICS
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 132 E WASHINGTON ST 700
 City or town, state or country, and ZIP + 4
 INDIANAPOLIS, IN 46204

D Employer identification number
 75-1847871

E Telephone number
 (317) 829-5658

G Gross receipts \$ 16,433,635

F Name and address of principal officer:
 STEVE PENNY
 132 E WASHINGTON ST SUITE 700
 INDIANAPOLIS, IN 46204

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.USA-GYMNASTICS.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1964 **M State of legal domicile:** IN

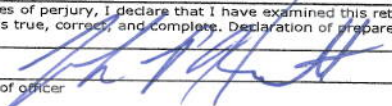
Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE UNITED STATES GYMNASTICS FEDERATION IS THE DESIGNATED NATIONAL GOVERNING BODY FOR THE SPORTS OF ARTISTIC GYMNASTICS, RHYTHMIC GYMNASTICS, TRAMPOLINE & TUMBLING, & ACROBATIC GYMNASTICS IN THE US.		
	2 Check this box <input type="checkbox"/> 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	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of employees (Part V, line 2a)	5	57
	6 Total number of volunteers (estimate if necessary)	6	1,500
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	501,748
b Net unrelated business taxable income from Form 990-T, line 34	7b	322	
Revenue	8 Contributions and grants (Part VIII, line 1h)	2,969,572	1,860,593
	9 Program service revenue (Part VIII, line 2g)	16,024,321	12,839,719
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	86,896	67,975
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,344,702	1,624,961
	12 Total revenue-add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,425,491	16,393,248
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,697,210	766,798
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,592,967	3,597,080
	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-24f)	15,370,088	11,136,234
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	20,660,265	15,500,112	
19 Revenue less expenses. Subtract line 18 from line 12	-234,774	893,136	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	8,826,859	9,601,437
	21 Total liabilities (Part X, line 26)	4,655,741	4,513,263
	22 Net assets or fund balances. Subtract line 21 from line 20	4,171,118	5,088,174

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  Date 2010-11-10

JOHN HEWETT Controller
 Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶  Date

Firm's name (or yours if self-employed), address, and ZIP + 4
 CROWE HORWATH LLP
 3815 River Crossing Parkway
 Suite 300
 Indianapolis, IN 462400977

Check if self-employed

Preparer's identifying number (see instructions)
 EIN ▶
 Phone no. ▶ (317) 569-8989

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

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ►
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization UNITED STATES GYMNASTICS FEDERATION	Employer identification number 75-1847871
	Number, street, and room or suite no. If a P.O. box, see instructions. 132 E WASHINGTON ST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. INDIANAPOLIS, IN 46204	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ► JOHN HEWETT

Telephone No. ► 317-829-5658

FAX No. ► _____

• If the organization does not have an office or place of business in the United States, check this box ►

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► calendar year 2009 or
 ► tax year beginning _____, 20____, and ending _____, 20_____.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

● If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

● If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization UNITED STATES GYMNASTICS FEDERATION	Employer identification number 75-1847871
	Number, street, and room or suite no. If a P.O. box, see instructions. 132 E WASHINGTON STREET, SUITE 700	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. INDIANAPOLIS, IN 46204	

Check type of return to be filed (File a separate application for each return):

- | | | | |
|--|---|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

● The books are in the care of ► **JOHN HEWETT**

Telephone No. ► **317-829-5658** FAX No. ► _____

● If the organization does not have an office or place of business in the United States, check this box

● If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until NOVEMBER 15, 2010.
- 5 For calendar year 2009, or other tax year beginning _____, 20____, and ending _____, 20____.
- 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$	0
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c \$	0.00

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► Brittney Wing Title ► CPA Date ► 6/22/2010

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

THE UNITED STATES GYMNASTICS FEDERATION (THE FEDERATION) IS THE DESIGNATED NATIONAL GOVERNING BODY OF THE OLYMPIC SPORT OF GYMNASTICS. THE FEDERATION WAS SO DESIGNATED BY THE UNITED STATES OLYMPIC COMMITTEE (THE USOC) AND IS A GROUP A MEMBER OF THE USOC. (CONTINUED IN SCHEDULE O)

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 6,692,391 including grants of \$ 766,798) (Revenue \$ 470,982)
PROGRAM SERVICES: THE UNITED STATES GYMNASTICS FEDERATION HAS THE RESPONSIBILITY TO SELECT, DEVELOP, AND TRAIN THE NATIONAL AND OLYMPIC TEAMS FOR GYMNASTICS. EXPENSES INCLUDE TRAVEL TO INTERNATIONAL COMPETITIONS, TRAINING CAMPS, ATHLETE AND COACH SUPPORT, APPAREL, JUDGES DEVELOPMENT AND TRAINING, AND EARLY TALENT IDENTIFICATION.

4b (Code:) (Expenses \$ 2,232,102 including grants of \$) (Revenue \$ 6,406,374)
HOSTED COMPETITIONS: AS THE NATIONAL GOVERNING BODY OF THE SPORT OF GYMNASTICS, THE UNITED STATES GYMNASTICS FEDERATION (THE FEDERATION) CONDUCTS REGIONAL, NATIONAL AND INTERNATIONAL COMPETITIONS, INCLUDING THE NATIONAL CHAMPIONSHIPS AND OLYMPIC TRIALS. THE FEDERATION INCURS ALL EXPENSES RELATED TO THE EVENTS, INCLUDING BUT NOT LIMITED TO, TRAVEL, ARENA RENTAL, PROMOTION, STAFFING, AWARDS, AND TELEVISION PRODUCTION.

4c (Code:) (Expenses \$ 4,050,979 including grants of \$) (Revenue \$ 6,433,345)
MEMBER SERVICES: THE UNITED STATES GYMNASTICS FEDERATION (THE FEDERATION) HAS OVER 110,000 MEMBERS AFFILIATED WITH OVER 3,000 INDEPENDENTLY OPERATED ORGANIZATIONS TO WHICH IT PROVIDES A VARIETY OF SERVICES AND BENEFITS. BENEFITS INCLUDE PARTICIPANT ACCIDENT INSURANCE COVERAGE TO COMPETING MEMBERS, AND LIABILITY COVERAGE TO HOSTS OF SANCTIONED COMPETITIONS. THE FEDERATION ALSO CONDUCTS SAFETY CERTIFICATION, WHICH IS REQUIRED OF PROFESSIONAL MEMBERS, DEVELOPS RULES AND POLICIES THAT GOVERN THE CONDUCT OF EVENTS, AND ONGOING OPERATION OF ADMINISTRATION, AND PROVIDES SUPPORT TO STATE AND REGIONAL GOVERNANCE BOARDS.

4d Other program services. (Describe in Schedule O.)
(Expenses \$ 410,308 including grants of \$) (Revenue \$)

4e Total program service expenses \$ 13,385,780

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	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	Yes	
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		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	Yes	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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		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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9	Did the organization report an amount in Part X, line 21; 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		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		No
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
	• 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.		
	• 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.		
	• 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.		
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
	• 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? If "Yes," complete Schedule D, Part X.		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	Yes No	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Part II		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Part III		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		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	Yes	
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		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		No

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . .</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . .</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . .</i>	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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25 . . .</i>	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) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . .</i>	25a		No
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? <i>If "Yes," complete Schedule L, Part I . . .</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II . . .</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III . . .</i>	27		No
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? <i>If "Yes," complete Schedule L, Part IV . . .</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV . . .</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . .</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . .</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . .</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . .</i>	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? <i>If "Yes," complete Schedule R, Part I . . .</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . .</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i>	35		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i>	36		No
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? <i>If "Yes," complete Schedule R, Part VI . . .</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
	1a 393		
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?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
	2a 57		
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 this return. (see instructions)	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	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)?		No
b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
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?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
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	

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.

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (19), 1b (18), 2 (No), 3 (No), 4 (No), 5 (No), 6 (Yes), 7a (Yes), 7b (No), 8a (Yes), 8b (Yes), 9 (No).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (Yes), 10b (Yes), 11 (Yes), 11A (Describe in Schedule O...), 12a (Yes), 12b (Yes), 12c (Yes), 13 (No), 14 (Yes), 15a (Yes), 15b (No), 16a (No), 16b (No).

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed IN
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: JOHN HEWETT, 132 E WASHINGTON STREET STE 700, INDIANAPOLIS, IN 46204, (317) 829-5658

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

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. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees. 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 the organization did not compensate any current or former officer, director, trustee or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
JIM MORRIS TREASURER	1	X		X				0	0	0
PETER VIDMAR BOARD CHAIR	1	X		X				0	0	0
MICHAEL RODRIQUES DIRECTOR	1	X						847	0	0
KARL HEGER DIRECTOR	1	X						1,155	0	0
JESSICA HOWARD DIRECTOR	1	X						0	0	300
JOHN ROETHLISBERGER DIRECTOR	1	X						0	0	38
MARY LOU RETTON DIRECTOR	1	X						0	0	0
BITSY KELLEY DIRECTOR	1	X						0	0	0
FRANK MARSHALL DIRECTOR	1	X						0	0	0
MIKE LORENZEN DIRECTOR	1	X						0	0	75
RON FERRIS DIRECTOR	1	X						0	0	0
MIKE BURNS DIRECTOR	1	X						3,838	0	0
JAY BINDER DIRECTOR	1	X						0	0	0
GEORGE DREW DIRECTOR	1	X						0	0	0
BROOKE BUSHNEEL TOOHEY DIRECTOR	1	X						6,643	0	0
RUSS FYSTROM DIRECTOR	1	X						0	0	0
YOICHI TOMITA DIRECTOR	1	X						0	0	500
STEVE RYBACKI DIRECTOR	1	X						0	0	0
TOM KOLL DIRECTOR	1	X						16,170	0	0
JOHN HEWETT CONTROLLER	40			X				107,062	0	11,294
STEVE PENNY PRESIDENT	40			X				416,497	0	41,588
KATHY KELLY VP-PROGRAM	40					X		111,671	0	11,843
DAVONSHE GALIMORE VP EVENTS/MEN'S PROGRAM	40					X		109,887	0	11,883
KATHLEEN FELDMANN VP MEMBER SERVICES	40					X		115,448	0	7,345

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a	0					
	b	Membership dues 1b	0					
	c	Fundraising events 1c	0					
	d	Related organizations 1d	184,000					
	e	Government grants (contributions) 1e	0					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	1,676,593					
	g	Noncash contributions included in lines 1a-1f: \$ 145,000						
	h	Total. Add lines 1a-1f ▶	1,860,593					
Program Service Revenue	Business Code							
	2a	EVENTS REVENUES	6,406,374	6,406,374	0	0		
	b	MEMBERSHIPS	6,433,345	6,433,345	0	0		
	c		0	0	0	0		
	d		0	0	0	0		
	e		0	0	0	0		
	g	Total. Add lines 2a-2f ▶	12,839,719					
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) ▶	67,975	0	0	67,975		
	4	Income from investment of tax-exempt bond proceeds . . . ▶	0	0	0	0		
	5	Royalties ▶	624,838	0	0	624,838		
	6a	Gross Rents	(i) Real	0	0			
			(ii) Personal	0	0			
			b	Less: rental expenses	0	0		
			c	Rental income or (loss)	0	0		
	d	Net rental income or (loss) ▶	0	0	0	0		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	0	0			
			(ii) Other	0	0			
			b	Less: cost or other basis and sales expenses	0	0		
			c	Gain or (loss)	0	0		
	d	Net gain or (loss) ▶	0	0	0	0		
	8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	a	27,393				
b			Less: direct expenses b	0				
c			Net income or (loss) from fundraising events . . . ▶	27,393	0	0	27,393	
9a	Gross income from gaming activities. See Part IV, line 19	a	0					
		b	Less: direct expenses b	0				
		c	Net income or (loss) from gaming activities . . . ▶	0	0	0	0	
10a	Gross sales of inventory, less returns and allowances	a	456,390					
		b	Less: cost of goods sold b	40,387				
		c	Net income or (loss) from sales of inventory . . . ▶	416,003	416,003	0	0	
Miscellaneous Revenue		Business Code						
11a	ADVERTISING	511120	501,748	0	501,748	0		
b	OTHER INCOME		54,979	54,979	0	0		
c			0	0	0	0		
d	All other revenue		0	0	0	0		
e	Total. Add lines 11a-11d ▶		556,727					
12	Total revenue. See Instructions. ▶		16,393,248	13,310,701	501,748	720,206		

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) but are not required to complete columns (B), (C), and (D).

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) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	81,217	81,217		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	685,581	685,581		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	606,007	462,305	143,702	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	44,150	44,150	0	0
7 Other salaries and wages	2,376,592	1,788,598	587,994	0
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	175,696	125,073	50,623	0
9 Other employee benefits	182,621	158,586	24,035	0
10 Payroll taxes	212,014	163,677	48,337	0
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	119,981	0	119,981	0
c Accounting	37,300	0	37,300	0
d Lobbying	10,615	0	10,615	0
e Professional fundraising. See Part IV, line 17	0	0	0	0
f Investment management fees	0	0	0	0
g Other	2,109,817	2,033,684	76,133	0
12 Advertising and promotion	62,480	62,480	0	0
13 Office expenses	1,855,838	1,607,093	248,745	0
14 Information technology	105,258	60,648	44,610	0
15 Royalties	0	0	0	0
16 Occupancy	225,136	9,614	215,522	0
17 Travel	3,150,492	2,990,775	159,717	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	0	0	0	0
20 Interest	1,069	0	1,069	0
21 Payments to affiliates	481,912	481,912	0	0
22 Depreciation, depletion, and amortization	160,254	0	160,254	0
23 Insurance	941,645	898,204	43,441	0
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a FACILITY COSTS	670,673	670,673	0	0
b EVENT PRODUCTION	643,087	642,937	150	0
c OTHER	560,677	418,573	142,104	0
d	0	0	0	0
e	0	0	0	0
f All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24f	15,500,112	13,385,780	2,114,332	0
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	0	0	0	0

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	4,154	1	3,212
	2 Savings and temporary cash investments	6,284,982	2	2,815,610
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	770,190	4	237,512
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	72,422	8	73,876
	9 Prepaid expenses and deferred charges	803,271	9	772,156
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	864,832		
	b Less: accumulated depreciation.	307,549		
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	0	12	4,996,356
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	407,344	15	145,432
16 Total assets. Add lines 1 through 15 (must equal line 34)	8,826,859	16	9,601,437	
Liabilities	17 Accounts payable and accrued expenses	743,782	17	642,414
	18 Grants payable	0	18	0
	19 Deferred revenue	3,911,959	19	3,870,849
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities. Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	4,655,741	26	4,513,263
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	4,169,438	27	5,087,574
	28 Temporarily restricted net assets	1,680	28	600
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0	30	0
	31 Paid-in or capital surplus, or land, building or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	0
33 Total net assets or fund balances	4,171,118	33	5,088,174	
34 Total liabilities and net assets/fund balances	8,826,859	34	9,601,437	

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: If the organization changed its method of accounting from a prior year or checked "Other," explain in schedule O. Cash Accrual Other _____
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes," to 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
 Separate basis Consolidated basis Both consolidated and separated basis
- 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?
- 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.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

**SCHEDULE A
(Form 990 or
990EZ)**

Department of the
Treasury
Internal Revenue
Service

Name of the organization
UNITED STATES GYMNASTICS FEDERATION

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Employer identification number

75-1847871

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only 1 box.)

- 1 A church, convention of churches, or association of churches. **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a Type I b Type II c Type III - Functionally integrated d Type III - Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	11g(i)	
(ii) a family member of a person described in (i) above?	11g(ii)	
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	

h Provide the following information about the supported organization(s) the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3.						
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).						
6 Public Support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. (Explain in Part IV.) Do not include gain or loss from the sale of capital assets.						
11 Total support (Add lines 7 through 10).						
12 Gross receipts from related activities, etc. (See instructions.)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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 2009 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test-2009. 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 type="checkbox"/>		
b 33 1/3% support test-2008. If the organization did not check the 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-2009. 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-2008. 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 IRC 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,568,753	1,949,578	2,497,188	2,969,572	1,860,593	10,845,684
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.	14,216,058	12,297,871	11,188,817	15,773,140	13,296,109	66,771,995
3 Gross receipts from activities that are not an unrelated trade or business under section 513.	0	0	0	0	27,393	27,393
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge.	0	0	0	0	0	0
6 Total. Add lines 1 through 5.	15,784,811	14,247,449	13,686,005	18,742,712	15,184,095	77,645,072
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount in line 13 for the year.	0	0	0	0	0	0
c Add lines 7a and 7b.	0	0	0	0	0	0
8 Public Support (Subtract line 7c from line 6.)						77,645,072

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.	15,784,811	14,247,449	13,686,005	18,742,712	15,184,095	77,645,072
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	80,473	203,628	1,408,150	1,103,859	692,813	3,488,923
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.	0	0	0	0	0	0
c Add lines 10a and 10b.	80,473	203,628	1,408,150	1,103,859	692,813	3,488,923
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.	0	0	1,500	3,095	322	4,917
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	276,199	105,673	99,644	54,979	536,495
13 Total support (Add lines 9, 10c, 11 and 12.)	15,865,284	14,727,276	15,201,328	19,949,310	15,932,209	81,675,407

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

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	95.065 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	94.32 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	4.272 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	3.3 %

- 19a 33 1/3% support tests-2009.** 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-2008.** 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. 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

Facts And Circumstances Test

Explanation

OTHER INCOME
SCHEDULE A, PART III, LINE 12
2005 - NONE
2006 - 276,199
2007 - 105,673
2008 - 99,644
2009 - 54,979

TOTAL - 536,498

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2009

Name of organization
UNITED STATES GYMNASTICS FEDERATION

Employer identification number
75-1847871

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule—

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An Organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box in the heading of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Cat. No. 30613X

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization
UNITED STATES GYMNASTICS FEDERATION

Employer identification number
75-1847871

Part I Contributors (see Instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 145,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 1,899,067	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 184,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization
UNITED STATES GYMNASTICS FEDERATION

Employer identification number
75-1847871

Part II Noncash Property (see Instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
2	FURNITURE	\$ 145,000	01-01-2009
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	

**SCHEDULE C
(Form 990 or
990-EZ)**

Department of the
Treasury
Internal Revenue
Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ Complete if the organization is described below.
 ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2009
Open to Public
Inspection

- If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then**
- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
 - Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
 - Section 527 organizations: Complete Part I-A only.
- If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
 - Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.
- If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35a (regarding proxy tax), then**
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization UNITED STATES GYMNASTICS FEDERATION	Employer identification number 75-1847871
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours ▶ _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A Check if the filing organization belongs to an affiliated group.
- B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
If the amount on line 1e, column (a) or (b) is:		
The lobbying nontaxable amount is:		
Not over \$500,000		
20% of the amount on line 1e.		
Over \$500,000 but not over \$1,000,000		
\$100,000 plus 15% of the excess over \$500,000.		
Over \$1,000,000 but not over \$1,500,000		
\$175,000 plus 10% of the excess over \$1,000,000.		
Over \$1,500,000 but not over \$17,000,000		
\$225,000 plus 5% of the excess over \$1,500,000.		
Over \$17,000,000		
\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		No	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c Media advertisements?		No	
d Mailings to members, legislators, or the public?		No	
e Publications, or published or broadcast statements?		No	
f Grants to other organizations for lobbying purposes?		No	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i Other activities? If "Yes," describe in Part IV	Yes		10,615
j Total lines 1c through 1i			10,615
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1 Dues, assessments and similar amounts from members	\$
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current Year	\$
b Carryover from last year	\$
c Total	\$
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	\$
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	\$
5 Taxable amount of lobbying and political expenditures (see instructions)	\$

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
Other lobbying activities	Schedule C, Part II-B, Line 1i	THE STATE OF TEXAS WAS CONSIDERING LEGISLATION THAT WOULD CATEGORIZE INDEPENDANT GYMNASTICS CLUBS AS 'CHILD CARE FACILITIES', SUBJECTING THEM TO UNNECESSARY REGULATIONS, AND FACILITY/EQUIPMENT STANDARDS. USA GYMNASTICS RETAINED CONSULTANTS TO COMMUNICATE WITH THE LEGISLATORS, PRESENTING THEM EVIDENCE AND RATIONALE WHY GYMNASTICS CLUBS SHOULD NOT BE LUMPED INTO SUCH A CATEGORY.

SCHEDULE D
(Form 990)

Department of the
Treasury
Internal Revenue
Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization UNITED STATES GYMNASTICS FEDERATION	Employer identification number 75-1847871
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically importantly land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a-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 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, 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 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 relating to these items:

a Revenues included in 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 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 XIV.
- 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" to 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 XIV 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? Yes No
- b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to 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 Investment earnings or 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 year end balance held as:
- a Board designated or quasi-endowment: ▶ _____
 - b Permanent endowment: ▶ _____
 - c Term endowment: ▶ _____
- 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" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	864,832	307,549	557,283
e Other	0	0	0	0
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				557,283

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	16,393,248
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,500,112
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	893,136
4	Net unrealized gains (losses) on investments	4	23,920
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	0
9	Total adjustments (net). Add lines 4 - 8	9	23,920
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	917,056

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	16,824,143
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	23,920
b	Donated services and use of facilities	2b	366,588
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIV):	2d	40,387
e	Add lines 2a through 2d	2e	430,895
3	Subtract line 2e from line 1	3	16,393,248
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	0
b	Other (Describe in Part XIV):	4b	0
c	Add lines 4a and 4b	4c	0
5	Total Revenue. Add lines 3 and 4c . (This should equal Form 990, Part I, line 12.)	5	16,393,248

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	15,907,087
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	366,588
b	Prior year adjustments	2b	0
c	Other losses	2c	0
d	Other (Describe in Part XIV):	2d	40,387
e	Add lines 2a through 2d	2e	406,975
3	Subtract line 2e from line 1	3	15,500,112
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	0
b	Other (Describe in Part XIV):	4b	0
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This should equal Form 990, Part I, line 18.)	5	15,500,112

Part XIV Supplemental Information

Complete this part to 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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
FIN 48 footnote	Schedule D, Part X, Line 2	THE FEDERATION ADOPTED GUIDANCE ISSUED BY THE FASB WITH RESPECT TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AS OF JANUARY 1, 2009. A TAX POSITION IS RECOGNIZED AS A BENEFIT ONLY IF IT IS "MORE LIKELY THAN NOT" THAT THE TAX POSITION WOULD BE SUSTAINED IN A TAX EXAMINATION, WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR. THE AMOUNT RECOGNIZED IS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED ON EXAMINATION. FOR TAX POSITIONS NOT MEETING THE "MORE LIKELY THAN NOT" TEST, NO TAX BENEFIT WILL BE RECORDED. THE ADOPTION HAD NO EFFECT ON THE FEDERATION'S FINANCIAL STATEMENTS. THE FEDERATION IS NO LONGER SUBJECT TO EXAMINATION BY TAXING AUTHORITIES FOR YEARS BEFORE 2006. THE FEDERATION DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECORDED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS. THE FEDERATION RECOGNIZES INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE. THE FEDERATION DID NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES AT DECEMBER 31, 2009.
Other revenues in audited financial statements not in form 990	Schedule D, Part XII, Line 2d	COST OF GOODS SOLD - 40387; OTHER - 0; TOTAL - 40387
Other expenses in audited financial statements not in form 990	Schedule D, Part XIII, Line 2d	COST OF GOODS SOLD - 40387; OTHER - 0; TOTAL - 40387

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization UNITED STATES GYMNASTICS FEDERATION	Employer identification number 75-1847871
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Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- For grantmakers.** 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
- For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.
- Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(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	0	PROGRAM SERVICES	COMPETITIONS	116,496
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	PROGRAM SERVICES	COMPETITIONS	404,848
NORTH AMERICA (CANADA & MEXICO ONLY)	0	0	PROGRAM SERVICES	COMPETITIONS	57,084
RUSSIA AND THE NEWLY INDEPENDENT STATES	0	0	PROGRAM SERVICES	COMPETITION	49,631
SOUTH AMERICA	0	0	PROGRAM SERVICES	COMPETITION	81,586
Totals ▶	0	0			709,645

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. Check this box if no one recipient received more than \$5,000 **Use Schedule F-1 (Form 990) 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)

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

3 Enter total number of other organizations or entities

Supplemental Information Regarding Fundraising or Gaming Activities

2009
Open to Public
Inspection

Department of the
Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization
UNITED STATES GYMNASTICS FEDERATION

Employer identification number
75-1847871

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| <p>a <input type="checkbox"/> Mail solicitations</p> <p>b <input type="checkbox"/> Internet and e-mail solicitations</p> <p>c <input type="checkbox"/> Phone solicitations</p> <p>d <input type="checkbox"/> In-person solicitations</p> | <p>e <input type="checkbox"/> Solicitation of non-government grants</p> <p>f <input type="checkbox"/> Solicitation of government grants</p> <p>g <input type="checkbox"/> Special fundraising events</p> |
|--|---|
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

- 3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		SILENT AUCTION (event type)	SILENT AUCTION (event type)	(total number)	(Add col. (a) through col. (c))
Revenue	1 Gross receipts	9,325	8,168		17,493
	2 Less: Charitable contributions	0	0		0
	3 Gross income (line 1 minus line 2)	9,325	8,168		17,493
Direct Expenses	4 Cash prizes	0	0		0
	5 Non-cash prizes	0	0		0
	6 Rent/facility costs	0	0		0
	7 Food and beverages	0	0		0
	8 Entertainment	0	0		0
	9 Other direct expenses	0	0		0
	10 Direct expense summary. Add lines 4 through 9 in column (d)				0
	11 Net income summary. Combine lines 3 and 10 in column (d)				17,493

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No _____	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No _____	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No _____	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? **9a**

b If "No," Explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? **10a**

b If "Yes," Explain: _____

11 Does the organization operate gaming activities with nonmembers? **11**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? **12**

		Yes
No		
13 Indicate the percentage of gaming activity operated in:		
a The organization's facility	13a	
b An outside facility	13b	
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:		
Name ▶ _____		
Address ▶ _____		
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.		
c If "Yes," enter name and address:		
Name ▶ _____		
Address ▶ _____		
16 Gaming manager information:		
Name ▶ _____		
Gaming manager compensation ▶ \$ _____		
Description of services provided ▶ _____		
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
17 Mandatory distributions:		
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____		

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service
Name of the organization
UNITED STATES GYMNASTICS FEDERATION

Employer identification number

75-1847871

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. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
STANFORD MEN'S GYMNASTICS ARRILLAGA SPORTS CENTER STANFORD, CA 94305	94-1156365	501(C)(3)	8,000	0	N/A	N/A	ATHLETE DEVELOPMENT
UNIVERSITY OF CALIFORNIA REGENTS 25 SPORTS LANE BERKELEY, CA 94720	94-6002123	501(C)(3)	8,000	0	N/A	N/A	ATHLETE DEVELOPMENT
CYPRESS ACADEMY 11707 HUFFMEISTER HOUSTON, TX 77065	74-2004454		8,000	0	N/A	N/A	ATHLETE DEVELOPMENT
NATIONAL GYMNASTICS FOUNDATION 132 E WASHINGTON ST SUITE 700 INDIANAPOLIS, IN 46204	35-1757753	501(C)(3)	50,216	0	N/A	N/A	PROGRAM SUPPORT

2 Enter total number of section 501(c)(3) and government organizations 3

3 Enter total number of other organizations 1

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(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
TUITION SUPPORT FOR ELITE ATHLETES	9	23,856	0	N/A	N/A
ATHLETE FUNDING	115	661,725	0	N/A	N/A

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Procedures for monitoring use of grant funds	Schedule I, Part I, Line 2	<p>SCHOLARSHIP GRANTS MADE TO INDIVIDUALS ARE PAID DIRECTLY TO THE FINANCIAL INSTITUTION OF THE RECIPIENTS CHOICE, OR ARE REIMBURSED TO THE INDIVIDUAL BASED ON DOCUMENTATION PROVIDED IN ORDER TO ENSURE THE FUNDS ARE USED FOR THEIR INTENDED PURPOSE.</p> <p>ATHLETE FUNDING GRANTS ARE STIPENDS BASED ON QUALIFYING EVENTS AND POTENTIAL FOR SUCCESS IN INTERNATIONAL COMPETITIONS. FUNDS CAN BE USED FOR ANY PURPOSE DEEMED APPROPRIATE BY THE INDIVIDUAL RECIPIENT AND THEREFORE NO MONITORING OF THE FUNDS IS NECESSARY.</p> <p>FOR GRANTS PAID TO ORGANIZATIONS, USA GYMNASTICS PROVIDES GRANTS TO CLUBS AND UNIVERSITIES IN THE MEN'S PROGRAM TO HELP THEM CONTINUE TO DEVELOP ELITE ATHLETES FOR NATIONAL TEAM PARTICIPATION AND TO HELP STRENGTHEN THE FINANCIAL POSITION OF THE PROGRAMS. GRANTS ARE MADE BASED ON APPLICATIONS SUBMITTED BY THE PROGRAMS, AND ATTENDANCE AT TRAINING CAMPS AND NATIONAL TEAM EVENTS IS EVIDENCE OF THE CONTINUED PARTICIPATION AND INVOLVEMENT OF THE PROGRAMS AND ATHLETES. THE ORGANIZATION RELIES UPON THE RESPECTIVE GOVERNING BODIES OF EACH ORGANIZATION TO PROPERLY USE AND SPEND THE FUNDS AWARDED. THERE IS NO MONITORING OF THE USE OF THE GRANT FUNDS.</p>

**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" to Form 990,
Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009
Open to Public
Inspection

Name of the organization UNITED STATES GYMNASTICS FEDERATION	Employer identification number 75-1847871
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Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input checked="" type="checkbox"/> Travel for companions <input type="checkbox"/> Tax identification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> 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 the expenses described above? If "No," complete Part III to explain.	1b Yes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2 Yes	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in 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? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? 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.	4a 4b 4c	No No No
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.	5a 5b	No No
6 For persons listed in 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? b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.	6a 6b	No No
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7 Yes	
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 Cat. No. 50053T Schedule J (Form 990) 2009

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
Travel for companions	Schedule J, Part I, Line 1a	THE PRESIDENT OF THE UNITED STATES GYMNASTICS FEDERATION, STEVE PENNY, IS ALLOWED TRAVEL FOR COMPANIONS AS PART OF HIS EMPLOYMENT CONTRACT. TRAVEL EXPENSES INCURRED ARE TREATED AS TAXABLE COMPENSATION TO THE PRESIDENT
Non-fixed payments	Schedule J, Part I, Line 7	THE PRESIDENT WAS AWARDED A DISCRETIONARY BONUS THAT IS DETERMINED BY THE BOARD OF DIRECTORS. THE BOARD DETERMINES THE BONUS BASED ON OVERALL PERFORMANCE OF THE ORGANIZATION AND OF THE US GYMNASTICS TEAMS. THE BOARD ALSO SETS A BONUS POOL THAT IS DISTRIBUTED BY THE PRESIDENT TO THE REMAINING STAFF MEMBERS, INCLUDING THE CONTROLLER AND THE KEY EMPLOYEES. THE BONUSES AWARDED TO EACH EMPLOYEE ARE DISCRETIONARY.

Schedule J (Form 990) 2009

NonCash Contributions

2009
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**

Name of the organization
UNITED STATES GYMNASTICS FEDERATION

Employer identification number
75-1847871

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art-Works of art				
2 Art-Historical treasures				
3 Art-Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities-Publicly traded				
10 Securities-Closely held stock				
11 Securities-Partnership, LLC, or trust interests				
12 Securities-Miscellaneous				
13 Qualified conservation contribution-Historic structures				
14 Qualified conservation contribution-Other				
15 Real estate-Residential				
16 Real estate-Commercial				
17 Real estate-Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (FURNITURE)	X	1	145,000	MARKET VALUE
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		No
b If "Yes," describe in Part II.		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information:

Identifier	Return Reference	Explanation
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Schedule M (Form 990) 2009

**SCHEDULE O
(Form 990)**

Department of the
Treasury
Internal Revenue
Service

Name of the organization
UNITED STATES GYMNASTICS FEDERATION

Supplemental Information to Form 990

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

OMB No. 1545-0047

2009

Open to Public
Inspection

Employer identification number

75-1847871

Identifier	Return Reference	Explanation
Description of other program services	Form 990, Part III, Line 4d	COMMUNICATIONS: USA GYMNASTICS DOES EVERYTHING IT CAN TO HELP PROMOTE THE SPORT AND DELIVER THE POSITIVE MESSAGE ABOUT BEING INVOLVED IN THE SPORT OF GYMNASTICS. MEDIA RELEASES ABOUT UPCOMING EVENTS, ATHLETE'S COMPETITIVE SUCCESS OVERSEAS, AND OTHER GYMNASTICS RELATED STORIES ARE GENERATED ON A DAILY BASIS. USA GYMNASTICS MAINTAINS A WEB SITE TO QUICKLY DELIVER UPDATED INFORMATION FOR MEMBERS AND FANS OF THE SPORT ALIKE.
Classes of members or stockholders	Form 990, Part VI, Section A, Line 6	THE UNITED STATES GYMNASTICS FEDERATION HAS TWO CLASSES OF MEMBERS THAT HAVE THE RIGHT TO ELECT POSITIONS TO THE BOARD OF DIRECTORS.
Members or stockholders electing members of governing body	Form 990, Part VI, Section A, Line 7a	THE UNITED STATES GYMNASTICS FEDERATION HAS TWO CLASSES OF MEMBERS. THE FIRST CLASS OF MEMBERS IS THE PROFESSIONAL MEMBERS, MADE UP OF COACHES & JUDGES. THE PROFESSIONAL MEMBERS HAVE THE RIGHT TO COLLECTIVELY ELECT 7 POSITIONS TO THE BOARD OF DIRECTORS. THE SECOND CLASS OF MEMBERS IS THE ATHLETE MEMBERS, MADE UP OF ATHLETES WHO HAVE EITHER PARTICIPATED IN THE OLYMPICS WITHIN 10 YEARS OR HAVE BEEN A NATIONAL TEAM MEMBER WITHIN 18 MONTHS. THE ATHLETE MEMBERS HAVE THE RIGHT TO COLLECTIVELY ELECT 5 POSITIONS TO THE BOARD OF DIRECTORS.
Review of form 990 by governing body	Form 990, Part VI, Section B, Line 11A	THE FORM 990 IS REVIEWED IN DETAIL BY THE CONTROLLER AND PRESIDENT. THEN A FINAL DRAFT OF THE FORM 990 IS DISTRIBUTED VIA EMAIL TO EVERY MEMBER OF THE GOVERNING BODY BEFORE IT IS FILED WITH THE IRS.
Conflict of interest policy	Form 990, Part VI, Section B, Line 12c	A CONFLICT OF INTEREST QUESTIONNAIRE IS COMPLETED BY EVERY DIRECTOR, OFFICER, MEMBER OF ANY COMMITTEE, AND EMPLOYEE. THE QUESTIONNAIRES ARE THEN REVIEWED BY THE PRESIDENT. POTENTIAL CONFLICTS OF INTEREST ARE BROUGHT TO THE ATTENTION OF THE PRESIDENT OF THE BOARD, WHO THEN DIRECTS THE MATTER TO THE BOARD OF DIRECTORS. NO DIRECTOR, OFFICER, MEMBER OF ANY COMMITTEE, OR EMPLOYEE SHALL PARTICIPATE IN THE NEGOTIATION, EVALUATION OR APPROVAL BY THE ORGANIZATION OF ANY CONTRACTUAL ARRANGEMENT IN WHICH THERE IS AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST. THIS PROCESS IS DONE ANNUALLY. EACH DIRECTOR, OFFICER, MEMBER OF ANY COMMITTEE, OR EMPLOYEE, UPON LEARNING THAT THE ORGANIZATION IS PROPOSING TO ENTER INTO AN ARRANGEMENT IN WHICH HE OR SHE HAS A FINANCIAL INTEREST IN SUCH ARRANGEMENT, PROMPTLY NOTIFIES THE PRESIDENT IN WRITING OF THE EXISTENCE OF SUCH INTEREST, AND THE PRESIDENT IN TURN DISCLOSES SUCH INTEREST TO THE BOARD OF DIRECTORS.
Process used to establish compensation of top management official	Form 990, Part VI, Section B, Line 15a	THE COMPENSATION OF THE PRESIDENT IS REVIEWED BY THE BOARD OF DIRECTORS ANNUALLY. THE BOARD USES OTHER ORGANIZATIONS' FORMS 990 AND DIRECTLY CONTACTS OTHER ORGANIZATIONS TO OBTAIN COMPARABILITY DATA AND TO ENSURE COMPENSATION IS REASONABLE. THE DECISIONS ARE DOCUMENTED IN THE BOARD MINUTES. THIS PROCESS WAS LAST UNDERTAKEN IN 2009.
Public Disclosure	Form 990, Part VI, Section C, Line 19	THE ORGANIZATION'S FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC VIA THE ORGANIZATION'S WEBSITE. THE CONFLICT OF INTEREST POLICY, HOWEVER, IS NOT AVAILABLE TO THE PUBLIC AT THIS TIME.
ORGANIZATION'S MISSION	FORM 990, PART III, LINE 1	(CONTINUED FROM PART III) THE FEDERATION IS ALSO THE UNITED STATES REPRESENTATIVE TO THE FEDERATION INTERNATIONALE DE GYMNASTIQUE (FIG), AN ORGANIZATION WHOSE PURPOSE IS TO PROMOTE THE DEVELOPMENT OF THE SPORT OF GYMNASTICS THROUGHOUT THE WORLD. IN ADDITION TO ORGANIZING THE UNITED STATES OLYMPIC GYMNASTICS TEAM AND OTHER NATIONAL TEAMS, THE FEDERATION SUPPORTS AND PROMOTES THE SPORTS OF GYMNASTICS THROUGH ATHLETE AND COACH DEVELOPMENT, EVENT SANCTIONING, SAFETY, AND EDUCATION.
COMPENSATION OF DIRECTORS	FORM 990, PART VII	NONE OF THE BOARD MEMBERS ARE PAID FOR THEIR SERVICES AS A BOARD MEMBER. HOWEVER SOME BOARD MEMBERS DO RECEIVE COMPENSATION AS A COACH, JUDGE, OR FOR OTHER SERVICES TO THE ORGANIZATION, AND THAT COMPENSATION IS SHOWN IN PART VII.
WRITTEN WHISTLEBLOWER POLICY	FORM 990, PART VI, SECTION B, LINE 13	THE ORGANIZATION HAS DRAFTED A WRITTEN WHISTLEBLOWER POLICY THAT IS CURRENTLY IN REVIEW AND IS EXPECTED TO BE IMPLEMENTED BY DECEMBER 31, 2010.
PROCESS FOR DETERMINING COMPENSATION OF OTHER OFFICERS	FORM 990, PART VI, SECTION B, LINE 15B	THE COMPENSATION OF OTHER OFFICERS IS DETERMINED BY THE PRESIDENT. HE DOES NOT USE COMPARABILITY DATA FOR HIS DETERMINATION OF COMPENSATION. THE DECISION IS DOCUMENTED IN EACH PERSON'S EMPLOYEE FILE. THE PROCESS WAS LAST UNDERTAKEN IN 2009.

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 51056K

Schedule O (Form 990) 2009

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization that 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.)

Table with 10 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations; (i) Code V-UBI amount; (j) General or managing partner?

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.)

Table with 8 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership

Part V Transactions with Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	1a	No
b Gift, grant, or capital contribution to other organization(s)	1b	Yes
c Gift, grant, or capital contribution from other organization(s)	1c	Yes
d Loans or loan guarantees to or for other organization(s)	1d	No
e Loans or loan guarantees by other organization(s)	1e	No
f Sale of assets to other organization(s)	1f	No
g Purchase of assets from other organization(s)	1g	No
h Exchange of assets	1h	No
i Lease of facilities, equipment, or other assets to other organization(s)	1i	No
j Lease of facilities, equipment, or other assets from other organization(s)	1j	No
k Performance of services or membership or fundraising solicitations for other organization(s)	1k	No
l Performance of services or membership or fundraising solicitations by other organization(s)	1l	No
m Sharing of facilities, equipment, mailing lists, or other assets	1m	Yes
n Sharing of paid employees	1n	Yes
o Reimbursement paid to other organization for expenses	1o	No
p Reimbursement paid by other organization for expenses	1p	Yes
q Other transfer of cash or property to other organization(s)	1q	No
r Other transfer of cash or property from other organization(s)	1r	No

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.

(1)	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(2)			
(3)			
(4)			
(5)			
(6)			

**Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))**

2009

Department of the Treasury
Internal Revenue Service (77)

For calendar year 2009 or other tax year beginning _____, 2009, and ending _____, 20 . See separate instructions.

Open to Public Inspection for 501(c)(3) Organizations Only

A Check box if address changed

B Exempt under section 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a)

Name of organization (Check box if name changed and see instructions.)
UNITED STATES GYMNASTICS FEDERATION

Number, street, and room or suite no. If a P.O. box, see page 8 of instructions.
132 E WASHINGTON ST, SUITE 700

City or town, state, and ZIP code
INDIANAPOLIS, IN 46204

D Employer identification number (Employees' trust, see instructions for Block D on page 9.)
75 : 1847871

E Unrelated business activity codes (See instructions for Block E on page 9.)
511120 :

C Book value of all assets at end of year
9,601,437

F Group exemption number (See instructions for Block F on page 9.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **ADVERTISING**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **JOHN HEWETT** Telephone number ▶ (**317**) **829-5658**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances				
c Balance ▶	1c			
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4a Capital gain net income (attach Schedule D)	4a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from partnerships and S corporations (attach statement)	5			
6 Rent income (Schedule C)	6			
7 Unrelated debt-financed income (Schedule E)	7			
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10 Exploited exempt activity income (Schedule I)	10			
11 Advertising income (Schedule J)	11	501,748	0	501,748
12 Other income (See page 10 of the instructions; attach schedule.)	12			
13 Total. Combine lines 3 through 12	13			

Part II Deductions Not Taken Elsewhere (See page 11 of the instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14			
15 Salaries and wages	15			
16 Repairs and maintenance	16			
17 Bad debts	17			
18 Interest (attach schedule)	18			
19 Taxes and licenses	19			30
20 Charitable contributions (See page 13 of the instructions for limitation rules.)	20			
21 Depreciation (attach Form 4562)	21			
22 Less depreciation claimed on Schedule A and elsewhere on return	22a			22b
23 Depletion	23			
24 Contributions to deferred compensation plans	24			
25 Employee benefit programs	25			
26 Excess exempt expenses (Schedule I)	26			
27 Excess readership costs (Schedule J)	27			500,395
28 Other deductions (attach schedule)	28			
29 Total deductions. Add lines 14 through 28	29			500,425
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30			1,323
31 Net operating loss deduction (limited to the amount on line 30)	31			
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32			1,323
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	33			1,000
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34			323

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____

c Income tax on the amount on line 34 **35c** 48

36 Trusts Taxable at Trust Rates. See instructions for tax computation on page 16. Income tax on the amount on line 34 from: Tax rate schedule or Schedule D (Form 1041) **36**

37 Proxy tax. See page 16 of the instructions **37**

38 Alternative minimum tax **38**

39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies **39** 48

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a**

40b Other credits (see page 16 of the instructions) **40b**

40c General business credit. Attach Form 3800 **40c**

40d Credit for prior year minimum tax (attach Form 8801 or 8827) **40d**

40e Total credits. Add lines 40a through 40d **40e**

41 Subtract line 40e from line 39 **41** 48

42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) **42**

43 Total tax. Add lines 41 and 42 **43** 48

44a Payments: A 2008 overpayment credited to 2009 **44a** 3,060

44b 2009 estimated tax payments **44b**

44c Tax deposited with Form 8868 **44c**

44d Foreign organizations: Tax paid or withheld at source (see instructions) **44d**

44e Backup withholding (see instructions) **44e**

44f Other credits and payments: Form 2439 Form 4136 Other _____ Total **44f**

45 Total payments. Add lines 44a through 44f **45** 3,060

46 Estimated tax penalty (see page 4 of the instructions). Check if Form 2220 is attached **46**

47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed **47**

48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48** 3,012

49 Enter the amount of line 48 you want: Credited to 2010 estimated tax **49** 3,012 Refunded **49**

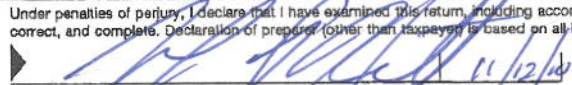
Part V Statements Regarding Certain Activities and Other Information (see instructions on page 17)

	Yes	No
1 At any time during the 2009 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here _____		✓
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file.		✓
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Schedule A—Cost of Goods Sold. Enter method of inventory valuation **▶**

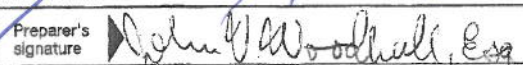
1 Inventory at beginning of year 1		6 Inventory at end of year 6	
2 Purchases 2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2 7	
3 Cost of labor 3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? 8	Yes No
4a Additional section 263A costs (attach schedule) 4a			✓
4b Other costs (attach schedule) 4b			
5 Total. Add lines 1 through 4b 5			

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here  **Signature of officer** **Date** 11/12/10 **Title** Controller

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

Paid Preparer's Use Only

Preparer's signature  **Date** 11/10/10 **Check if self-employed** **Preparer's SSN or PTIN** P00026521

Firm's name (or yours if self-employed), address, and ZIP code **CROWE HORWATH LLP** **EIN 35** : 0921680
 3815 RIVER CROSSING PKWY, SUITE 300 **Phone no.** (317) 569-8989
 INDIANAPOLIS, IN 46240-0977

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization UNITED STATES GYMNASTICS FEDERATION	Employer identification number 75-1847871
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 132 E WASHINGTON ST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. INDIANAPOLIS, IN 46204	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--------------------------------------|---|------------------------------------|
| <input type="checkbox"/> Form 990 | <input checked="" type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

● The books are in the care of ► JOHN HEWETT

Telephone No. ► 317-829-5658 FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until NOVEMBER 15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 2009 or
- tax year beginning _____, 20____, and ending _____, 20_____.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions on page 18)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶

Schedule E—Unrelated Debt-Financed Income (see instructions on page 19)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		

Enter here and on page 1, Part I, line 7, column (A). Enter here and on page 1, Part I, line 7, column (B).

Totals ▶

Total dividends-received deductions included in column 8 ▶

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions on page 20)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Totals ▶

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions on page 20)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions on page 21)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.

Schedule J—Advertising Income (see instructions on page 21)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) STMT 1	501,748	0		260,020	1,098,915	500395
(2)						
(3)						
(4)						
Totals from Part I		501,748	0			500396
Totals, Part II (lines 1-5)		Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).			Enter here and on page 1, Part II, line 27.

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions on page 21)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			

UNITED STATES GYMNASTICS FEDERATION
 EIN 75-1847871

SCHEDULE J - PART II, ADVERTISING INCOME REPORTED ON A SEPARATE BASIS

NAME OF PERIODICAL	GROSS ADVERTISING INCOME	DIRECT ADVERTISING COSTS	ADVERTISING GAIN OR LOSS	CIRCULATION INCOME	READERSHIP COSTS	EXCESS READERSHIP COSTS
USA GYMNASTICS	361,667	-	361,667	245,166	770,104	361,667
TECHNIQUE	112,907	-	112,907	6,259	217,151	112,907
CONGRESS PROGRAM	11,265	-	11,265	351	13,920	11,265
CHAMPIONSHIP PROGRAM	750	-	750	4,516	9,219	750
T&T PROGRAM	2,135	-	2,135	3,728	5,506	1,778
SPORTS ACRO PROGRAM	4,075	-	4,075	-	3,079	3,079
BEST PRACTICES MANUAL	2,675	-	2,675	-	3,128	2,675
WEB SITE	6,274	-	6,274	-	76,808	6,274
	501,748	-	501,748	260,020	1,098,915	500,395