

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

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

OMB No. 1545-0047

2010**Open to Public
Inspection****A For the 2010 calendar year, or tax year beginning** 07/01, 2010, and ending 06/30, 2011**B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

UNITED STATES SQUASH RACQUETS ASSOC., INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

555 EIGHTH AVENUE

1102

City or town, state or country, and ZIP + 4

NEW YORK, NY 10018-4311

F Name and address of principal officer: KEVIN KLIPSTEIN

555 EIGHTH AVENUE, SUITE 1102 NEW YORK, NY 10018-4311

D Employer identification number

16-6050490

E Telephone number

(212) 268-4090

G Gross receipts \$ 4,339,342.**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)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ USSQUASH.COM**H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L** Year of formation: 1904 **M** State of legal domicile: NY**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: U.S. SQUASH'S MISSION IS TO PROMOTE THE GAME OF SQUASH.	
	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 10.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 8.
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 11.
	6	Total number of volunteers (estimate if necessary)	6 200.
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a
b	Net unrelated business taxable income from Form 990-T, line 34	7b	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 543,777. Current Year 940,782.
	9	Program service revenue (Part VIII, line 2g)	1,493,794. 1,720,262.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	159,351. 380,768.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,391. 18,361.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,210,313. 3,060,173.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	52,415. 46,900.
	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)	574,684. 714,466.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 180,947.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,695,932. 1,843,073.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,323,031. 2,604,439.
19	Revenue less expenses. Subtract line 18 from line 12	-112,718. 455,734.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 2,773,235. End of Year 3,095,358.
	21	Total liabilities (Part X, line 26)	767,521. 633,910.
	22	Net assets or fund balances. Subtract line 21 from line 20	2,005,714. 2,461,448.

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			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P00024514
	Firm's name ▶ WITHUMSMITH+BROWN, PC	EIN ▶ 22-2027092			
	Firm's address ▶ 1 SPRING STREET NEW BRUNSWICK, NJ 08901	Phone no. ▶ 732-828-1614			
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2010)JSA
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PAGE 2

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission:

U.S. SQUASH'S MISSION IS TO ENHANCE PEOPLE'S HEALTH AND WELL BEING BY
 INCREASING PARTICIPATION IN SQUASH, TO ENRICH THE EXPERIENCES OF OUR
 MEMBERS OF ALL AGES, AND TO BUILD AWARENESS OF THE SPORT, VALUING
 EXCELLENCE, PROFESSIONALISM AND FISCAL RESPONSIBILITY.

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 \$ 281,733. including grants of \$) (Revenue \$ 762,617.)

ATTACHMENT 1

4b (Code:) (Expenses \$ 1,886,888. including grants of \$) (Revenue \$ 586,039.)

AT ITS CORE, U.S. SQUASH IS A MEMBERSHIP ORGANIZATION, AND AS OF
 FEBRUARY 2010, THE ASSOCIATION HAS APPROXIMATELY 13,300 INDIVIDUAL
 MEMBERS AND 300 MEMBER CLUBS. THE STAFF WORKS WITH 35 LOCAL
 VOLUNTEER ASSOCIATIONS WITH BOARDS OF ABOUT 10 PEOPLE EACH.

4c (Code:) (Expenses \$ 66,440. including grants of \$) (Revenue \$ 29,161.)

U.S. SQUASH ADMINISTERS THE OFFICIAL CERTIFICATION PROGRAMS FOR
 REFEREEING AND COACHING IN THE UNITED STATES, EACH WITH SEVERAL
 LEVELS OF CERTIFICATION.

4d Other program services. (Describe in Schedule O.)

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

4e Total program service expenses ► 2,235,061.

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)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	
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? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12 a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
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 United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
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 United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
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? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20 a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
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>	<input checked="" type="checkbox"/>	
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>		<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		<input checked="" type="checkbox"/>
24 a 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 lines 24b through 24d and complete Schedule K. If "No," go to line 25.</i>		<input checked="" type="checkbox"/>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25 a 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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, 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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		<input checked="" type="checkbox"/>
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		<input checked="" type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	

Form **990** (2010)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V. ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 97		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 11		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for 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?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds 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?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

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

Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 10		
b Enter the number of voting members included in line 1a, above, who are independent 1b 8		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Does the organization have members or stockholders? 6	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? 7a	X	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9		X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates? 10a	X	
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? 10b	X	
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done 12c	X	
13 Does the organization have a written whistleblower policy? 13	X	
14 Does the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NY,**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request

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: **KEVIN KLIPSTEIN 555 EIGHTH AVENUE, SUITE 1102 NEW YORK, NY 10018-4311 212-268-4090**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(1) PETER LASUSA BOARD CHAIR	5.00	X		X				0.	0.	0.
(2) RICHARD CHIN BOARD MEMBER	1.00	X						0.	0.	0.
(3) DIANA DOWLING BOARD MEMBER	1.00	X						0.	0.	0.
(4) JOHN FRY BOARD MEMBER	1.00	X						0.	0.	0.
(5) ICY FRANTZ BOARD MEMBER	1.00	X						0.	0.	0.
(6) STEVE HARRINGTON BOARD MEMBER	1.00	X						0.	0.	0.
(7) JIM MARVER BOARD MEMBER	1.00	X						0.	0.	0.
(8) MEREDETH QUICK BOARD MEMBER	1.00	X						0.	0.	0.
(9) BLAIR SADLER BOARD MEMBER	1.00	X						0.	0.	0.
(10) STEPHEN BIENEMAN BOARD MEMBER	1.00	X						0.	0.	0.
(11) KEVIN KLIPSTEIN CEO	40.00			X				135,333.	0.	11,729.
(12)										
(13)										
(14)										
(15)										
(16)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total								135,333.	0.	11,729.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								135,333.	0.	11,729.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

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				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	940,782.			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		940,782.			
Program Service Revenue				Business Code			
	2a	ENTRY FEES	713990	762,617.	762,617.		
	b	SPONSORSHIPS AND ROYALTIES	713990	200,461.	200,461.		
	c	SANCTIONING FEES	713990	141,984.	141,984.		
	d	COMMISSIONS AND LICENSING FEES	713990	29,161.	29,161.		
	e	MEMBERSHIP FEES		586,039.	586,039.		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		1,720,262.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ATTACHMENT 2		197,409.			197,409.
	4	Income from investment of tax-exempt bond proceeds		0.			
	5	Royalties		0.			
			(i) Real (ii) Personal				
	6a	Gross Rents.					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		0.			
			(i) Securities (ii) Other				
	7a	Gross amount from sales of assets other than inventory	1,430,633.				
	b	Less: cost or other basis and sales expenses	1,247,274.				
	c	Gain or (loss)	183,359.				
	d	Net gain or (loss)		183,359.			
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from fundraising events		0.			
	9a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities		0.			
	10a	Gross sales of inventory, less returns and allowances	a	40,360.			
b	Less: cost of goods sold	b	31,895.				
c	Net income or (loss) from sales of inventory		8,465.				
Miscellaneous Revenue			Business Code				
11a	OTHER REVENUE	900099	9,896.	9,896.			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		9,896.				
12	Total revenue. See instructions		3,060,173.	1,730,158.		197,409.	

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	46,900.	46,900.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	147,000.	80,850.	51,450.	14,700.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	448,930.	389,487.	8,441.	51,002.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	8,390.	6,790.	819.	781.
9 Other employee benefits	0.			
10 Payroll taxes	110,146.	89,143.	10,751.	10,252.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	2,654.	2,138.	138.	378.
c Accounting	70,904.	13,166.	55,213.	2,525.
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	17,896.	14,372.	948.	2,576.
g Other	0.			
12 Advertising and promotion	0.			
13 Office expenses	34,386.	27,700.	1,640.	5,046.
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	92,900.	74,252.	5,073.	13,575.
17 Travel	8,645.	7,003.	432.	1,210.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	5,816.	4,711.	291.	814.
20 Interest	2,245.		2,245.	
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	41,842.	34,312.	2,927.	4,603.
23 Insurance	0.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>EVENTS AND TEAMS</u>	1,261,819.	1,217,927.		43,892.
b <u>CREDIT CARD FEES</u>	47,794.	38,591.	2,442.	6,761.
c <u>SQUASH MAGAZINE</u>	147,472.	136,148.		11,324.
d <u>WEBSITE</u>	42,454.	35,506.	30.	6,918.
e <u>BAD DEBT</u>	42,502.		42,502.	
f All other expenses	23,744.	16,065.	3,089.	4,590.
25 Total functional expenses. Add lines 1 through 24f	2,604,439.	2,235,061.	188,431.	180,947.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	63,614.	1	296,555.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	136,327.	3	20,000.
	4 Accounts receivable, net	62,640.	4	52,944.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	16,955.	8	29,489.
	9 Prepaid expenses and deferred charges	51,292.	9	100,488.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 250,128.		
	b Less: accumulated depreciation	10b 104,668.		
	11 Investments - publicly traded securities	185,153.	10c	145,460.
	12 Investments - other securities. See Part IV, line 11	2,071,188.	11	2,311,502.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets	33,432.	13	
	15 Other assets. See Part IV, line 11	152,634.	14	32,294.
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,773,235.	15	106,626.	
Liabilities	17 Accounts payable and accrued expenses	267,921.	16	3,095,358.
	18 Grants payable		17	135,064.
	19 Deferred revenue	343,008.	18	
	20 Tax-exempt bond liabilities		19	473,613.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties	125,000.	23	
	25 Other liabilities. Complete Part X of Schedule D	31,592.	24	0.
	26 Total liabilities. Add lines 17 through 25	767,521.	25	25,233.
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.		26	633,910.
	27 Unrestricted net assets	-603,407.	27	-411,612.
	28 Temporarily restricted net assets	399,723.	28	612,662.
	29 Permanently restricted net assets	2,209,398.	29	2,260,398.
	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		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	2,005,714.	33	2,461,448.
	34 Total liabilities and net assets/fund balances	2,773,235.	34	3,095,358.

Form **990** (2010)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,060,173.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,604,439.
3	Revenue less expenses. Subtract line 2 from line 1	3	455,734.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,005,714.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	2,461,448.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
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 separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate 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?		X
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.		

Form **990** (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

2010

Open to Public Inspection

Name of the organization

UNITED STATES SQUASH RACQUETS ASSOC., INC.

Employer identification number

16-6050490

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 one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **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)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 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?

- (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 supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
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 section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test - 2010. 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 - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2010. 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 - 2009. 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"/>		

Schedule A (Form 990 or 990-EZ) 2010

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,113,959.	1,001,729.	1,099,758.	1,068,486.	1,490,821.	5,774,753.
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	373,859.	419,445.	1,042,693.	942,487.	1,105,062.	3,883,546.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1,487,818.	1,421,174.	2,142,451.	2,010,973.	2,595,883.	9,658,299.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	305,000.	2,666.				307,666.
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 on line 13 for the year	34,004.	69,087.	35,595.	0.	0.	138,686.
c Add lines 7a and 7b	339,004.	71,753.	35,595.	0.	0.	446,352.
8 Public support. (Subtract line 7c from line 6.)						9,211,947.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	1,487,818.	1,421,174.	2,142,451.	2,010,973.	2,595,883.	9,658,299.
10 a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	111,825.	1,305.	51,691.	45,722.	53,554.	264,097.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	111,825.	1,305.	51,691.	45,722.	53,554.	264,097.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) <u>AT&T</u>		17,969.	2,963.	0.	39,057.	59,989.
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,599,643.	1,440,448.	2,197,105.	2,056,695.	2,688,494.	9,982,385.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	92.28 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	88.08 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	2.65 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	4.26 %

19 a 33 1/3 % support tests - 2010. 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 - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

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

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

ATTACHMENT 1

SCHEDULE A, PART III - OTHER INCOME

DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
COMMISSIONS & LICENSING		12,755.	0.	0.	29,161.	41,916.
OTHER REVENUE		5,214.	2,963.	0.	9,896.	18,073.
TOTAL		<u>17,969.</u>	<u>2,963.</u>	<u>0.</u>	<u>39,057.</u>	<u>59,989.</u>

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

2010

Name of the organization

UNITED STATES SQUASH RACQUETS ASSOC., INC.

Employer identification number

16-6050490

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 33 1/3 % 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 on line H 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).

Name of organization UNITED STATES SQUASH RACQUETS ASSOC., INC.

Employer identification number

16-6050490

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 29,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 25,000.	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.)

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

2010

Open to Public
Inspection

Name of the organization

UNITED STATES SQUASH RACQUETS ASSOC., INC.

Employer identification number

16-6050490

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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<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 education)	<input type="checkbox"/> Preservation of an historically important 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 through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax 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, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) 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 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2010

JSA
0E1268 1.000

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets(continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☐ Public exhibition **d** ☐ Loan or exchange programs
b ☐ Scholarly research **e** ☐ Other _____
c ☐ Preservation for future generations

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 XI V 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 XI V.

Part V Endowment Funds. Complete if 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	2,609,121.	2,796,011.	2,870,035.		
b Contributions	674,385.	81,773.	564,966.		
c Net investment earnings, gains, and losses			-106,164.		
d Grants or scholarships					
e Other expenditures for facilities and programs	410,446.	268,663.	532,826.		
f Administrative expenses					
g End of year balance	2,873,060.	2,609,121.	2,796,011.		

2 Provide the estimated percentage of the year end balance held as:

- a** Board designated or quasi-endowment ☐ _____ %
b Permanent endowment ☐ 79.0000 %
c Term endowment ☐ 21.0000 %

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)	X
(ii) related organizations	3a(ii)	X
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 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				
b Buildings				
c Leasehold improvements				
d Equipment		87,879.	46,722.	41,157.
e Other		162,249.	57,946.	104,303.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				145,460.

Schedule D (Form 990) 2010

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
(I) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

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

Part IX Other Assets. See Form 990, Part X, line 15.

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

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount	
(1) Federal income taxes		
(2) CAPITAL LEASE	25,233.	
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
(11) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		25,233.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,060,173.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,604,439.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	455,734.
4	Net unrealized gains (losses) on investments	4	143,855.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	143,855.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	599,589.

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	3,204,028.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	143,855.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	143,855.
3	Subtract line 2e from line 1	3	3,060,173.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	3,060,173.

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

1	Total expenses and losses per audited financial statements	1	2,604,439.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	2,604,439.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	2,604,439.

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, line 2; 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.

SEE PAGE 5

Part XIV Supplemental Information (continued)

ORGANIZATIONS ENDOWMENT FUNDS

SCH D, PART V, LINE 4

PERMANENTLY RESTRICTED NET ASSETS ARE RESTRICTED ENDOWMENTS IN WHICH THE PRINCIPAL IS INVESTED IN PERPETUITY AND THE INCOME IS EXPENDABLE TO SUPPORT THE DESIGNATED PURPOSES. THE PURPOSES FOR WHICH THE ENDOWMENT INCOME MAY BE USED AND THE PRINCIPAL AMOUNT OF THE ENDOWMENT DESIGNATED ARE FOR OPERATIONS AND JUNIOR DEVELOPMENT. TEMPORARILY RESTRICTED NET ASSETS ARE FOR OPERATIONS, JUNIOR DEVELOPMENT, URBAN SQUASH, HALL OF FAME, AND HARDBALL.

FIN 48 DISCLOSURE

SCH D, PART XIV

THE ASSOCIATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM NEW YORK INCOME TAXES UNDER THE RESPECTIVE STATE CHARITABLE ORGANIZATION TAXING AUTHORITIES.

THE ASSOCIATION HAD NO UNRECOGNIZED TAX BENEFITS AT JUNE 30, 2011. THE ASSOCIATION HAD NO OPEN YEARS SUBJECT TO EXAMINATION PRIOR TO JUNE 30, 2008. IN ADDITION, THE ASSOCIATION HAS NO INCOME TAX RELATED PENALTIES OR INTEREST FOR THE PERIODS REPORTED IN THESE FINANCIAL STATEMENTS.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

UNITED STATES SQUASH RACQUETS ASSOC., INC.

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.

OMB No. 1545-0047

2010

Open to Public
Inspection

Employer identification number

16-6050490

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to 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. Part II can be duplicated if additional space is needed ☐

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	NUSEA 795 COLUMBUS AVE	999999999	3	20,000.				COMMUNITY GRANT
(2)	COLLEGE SQUASH ASSOCIATION 50 UNION STREET NORTHAMPTON, MA 01060	999999999	3	10,000.				SUPPORT COLLEGE SQUA
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2010)

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

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

GRANT MONITORING

FORM 990, SCHEDULE I, PART I, LINE 2

THE U.S. SQUASH JUNIOR DEVELOPMENT ENDOWMENT FUND ("JUNIOR FUND"),
ESTABLISHED IN 1996 BY CAMILLE AND BILL BROADBENT TO PROMOTE JUNIOR
SQUASH DEVELOPMENT IN THE US, DISTRIBUTES THE MAJORITY OF THE INCOME FROM
THE FUND TO PROGRAMS OR ORGANIZATIONS PROVIDING SQUASH INSTRUCTION TO
JUNIOR PLAYERS IN AN ORGANIZED, STRUCTURED MANNER, WITH THE PRIMARY FOCUS
OF PROVIDING AFFORDABLE ACCESS TO SQUASH TO THOSE WHO WISH TO LEARN.
PORTIONS OF THE DISTRIBUTIONS ALSO SUPPORT THE U.S. JUNIOR TEAM TO ENSURE
THAT ANY PLAYER WHO QUALIFIES FOR THE TEAM IS ABLE TO COMPETE

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

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

INTERNATIONALLY, REGARDLESS OF HIS OR HER FINANCIAL MEANS. THE JUNIOR
FUND IS MANAGED BY THE U.S. SQUASH INVESTMENT COMMITTEE. KEY ELEMENTS OF
U.S. SQUASH'S STRATEGY INCLUDE DEVELOPING GRASSROOTS PROGRAMS BY SEEDING
COMMUNITY PROGRAMS, FOSTERING COLLABORATION AMONG CLUBS AND HIGH SCHOOLS
TO FORM NEW PROGRAMS ACROSS THE COUNTRY AND COORDINATING OUR EFFORTS WITH
THE URBAN SQUASH AND EDUCATION MOVEMENT. U.S. SQUASH IS DOING MORE THAN
EVER BEFORE IN THESE AREAS USING DISTRIBUTIONS FROM OUR JUNIOR FUND.
PROGRAMS MAY APPLY FOR GRANTS ON AN ROLLING BASIS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

UNITED STATES SQUASH RACQUETS ASSOC., INC.

Employer identification number

16-6050490

REVIEW OF FORM 990

FORM 990, PART VI, SECTION B, LINE 11B

FORM 990 IS REVIEWED BY THE ORGANIZATION'S BOARD CHAIR, CEO AND CFO

BEFORE IT IS SUBMITTED TO THE FULL BOARD FOR APPROVAL. ONCE APPROVED BY

THE ENTIRE BOARD, THE 990 IS FILED.

DOCUMENTATION

FORM 990, PART VI, SECTION C, LINE 19

US SQUASH ASSOCIATION MAKES AVAILABLE ALL DOCUMENTS THAT ARE REQUIRED BY

LAW.

CEO COMPENSATION POLICY

FORM 990, PART VI, SECTION B, LINE 15

IN 2004, THE EXECUTIVE COMMITTEE OF THE UNITED STATES SQUASH RACQUETS

ASSOCIATION (U.S. SQUASH) ADOPTED A PLAN TO UPGRADE THE POSITION OF

EXECUTIVE DIRECTOR TO THAT OF CHIEF EXECUTIVE OFFICER (CEO) AS PART OF A

BROADER OVERALL PLAN TO MODERNIZE THE GOVERNANCE AND GENERAL OPERATION OF

MANAGEMENT STRUCTURE AND IN ACCORDANCE WITH BROAD TRENDS OCCURRING WITH

MANY OTHER NATIONAL SPORTS GOVERNING BODIES.

THE CREATION OF THE NEW CEO POSITION WAS DONE TO ACCOMPLISH TWO THINGS:

1) TO BE ABLE TO ATTRACT A SEASONED GENERAL MANAGEMENT EXECUTIVE TO LEAD

THE ASSOCIATION ON A PATH OF EXPANSION AND GROWTH AND 2) TO EMPOWER THAT

INDIVIDUAL TO PROFESSIONALIZE THE ASSOCIATION'S OPERATIONS BY BUILDING

Name of the organization	Employer identification number
UNITED STATES SQUASH RACQUETS ASSOC., INC.	16-6050490

OF VOLUNTEER BOARD AND OTHER NON-PROFESSIONAL VOLUNTEERS ENGAGED IN WHAT WERE FUNDAMENTALLY OPERATING FUNCTIONS OF THE ASSOCIATION. IN ITS ESSENCE THE PLAN REQUIRED THE BOARD TO FOCUS ON (I) THE SELECTION, REVIEW, AND ONGOING OVERSIGHT OF THE CEO, (II) STRATEGY, (III) FUND RAISING, AND, (IV) FINANCIAL REPORTING AND CONTROLS, WITH THE CEO BEING GIVEN FULL GENERAL MANAGEMENT LEADERSHIP RESPONSIBILITY FOR THE ASSOCIATION. CONCURRENTLY, THE TITLE OF PRESIDENT, A VOLUNTEER POSITION, WAS CHANGED TO BOARD CHAIR, AND IN 2007, AFTER AN EXTENSIVE GOVERNANCE AND BYLAW REVIEW PROCESS, THE BOARD OF DIRECTORS WAS REDUCED TO 10 PEOPLE FROM 36 MEMBERS (VICE PRESIDENT, TREASURER AND SECRETARY) WERE ELIMINATED. THE BOARD WAS NOW FORMALLY CHARGED WITH OVERSIGHT OF THE CEO, PROVIDING STRATEGIC GUIDANCE, FUNDRAISING, AND THE OVERSIGHT OF THE FINANCIAL REPORTING AND RELATED FINANCIAL CONTROLS OF THE ASSOCIATION. DURING THE INITIAL SEARCH FOR A CEO IN 2003, THE BOARD RETAINED A SEARCH PROFESSIONAL WHO RESEARCHED SALARIES AT COMPARABLE NOT-FOR-PROFITS INCLUDING NATIONAL SPORTS GOVERNING BODIES AND OTHER SPORT MANAGEMENT ORGANIZATIONS IN ORDER TO ESTABLISH A COMPENSATION PACKAGE THAT THE ASSOCIATION (I) COULD AFFORD, (II) WOULD ATTRACT THE BEST POSSIBLE TALENT, AND (III) WAS IN LINE WITH THE COMPENSATION PACKAGES AT OTHER COMPARABLE ORGANIZATIONS THE ASSOCIATION WOULD SEEK TO EMULATE. AT THAT TIME THE BOARD WAS PROVIDED WITH DATA FROM MERCER HUMAN RESOURCES CONSULTING SHOWING TOTAL ANNUAL COMPENSATION FOR NATIONAL GOVERNING BODY EXECUTIVE DIRECTOR/CEO POSITIONS AS WELL COMPARABLE SPORTS INDUSTRY

Name of the organization	Employer identification number
UNITED STATES SQUASH RACQUETS ASSOC., INC.	16-6050490

ORGANIZATIONS WHICH WAS USED AS THE BASIS FOR THE INITIAL SALARY AND BONUS STRUCTURE. A COPY OF THE MEMO FROM MERCER IS INCLUDED IN ADDENDUM A WHICH ALSO INCLUDES A SERIES OF MEMOS COVERING EXECUTIVE COMPENSATION SINCE THE CREATION OF THE NEW POSITION OF CEO AS WELL AS COPIES OF ALL CEO EMPLOYMENT AGREEMENTS SINCE THE POSITION WAS CREATED. THESE EMPLOYMENT AGREEMENTS HAVE EACH BEEN FOR TWO (2) YEAR TIME PERIODS. SUBSEQUENTLY, THE BOARD FORMED A COMPENSATION COMMITTEE COMPRISED OF THE BOARD CHAIR, THE CHAIR OF THE FINANCE COMMITTEE, AND TWO OTHER BOARD MEMBERS. THE COMPENSATION COMMITTEE HAS CONSIDERED ANNUAL SURVEYS OF COMPENSATION LEVELS OF COMPARABLE EXECUTIVES TO ENSURE THE U.S. SQUASH CEO'S COMPENSATION IS CONSISTENT WITH THE MARKET. FOR EXAMPLE RESULTS FROM A 2007-2008 ARC COMPREPORT BASED ON AN ANALYSIS OF OVER 3,000 US BASED ASSOCIATION CHIEF STAFF EXECUTIVES IN PUBLIC/SPECIAL INTEREST CAUSE ASSOCIATIONS WITH \$2 MILLION IN ANNUAL GROSS REVENUE (IN THE CASE OF U.S. SQUASH, THIS WOULD INCLUDE DISTRICT ASSOCIATIONS AND ENDOWMENT REVENUE) SHOWS THAT THE U.S. SQUASH CEO'S COMPENSATION, ONCE ADJUSTED FOR THE COST OF LIVING IN THE NEW YORK AREA, FALLS WITHIN THE AVERAGE RANGE. SINCE THE HIRING OF OUR FIRST CEO, THE BOARD HAS CONDUCTED FORMAL WRITTEN PERFORMANCE REVIEWS OF THE CEO AT A MINIMUM ANNUALLY. EACH BOARD MEMBER IS ASKED TO PROVIDE A WRITTEN EVALUATION BASED UPON PRE-AGREED CRITERIA IN ORDER TO DETERMINE THESE REVIEWS. EACH REVIEW ALSO INCLUDES A REVIEW OF THE EXECUTIVE'S COMPENSATION WHICH CONSIDERED THE PARAMETERS SET FORTH ABOVE. IN ADDITION, THE BOARD CHAIR PERIODICALLY REVIEWS THE CEO'S TRAVEL AND ENTERTAINMENT REIMBURSEMENT PRACTICES AND AMOUNTS TO INSURE THEY ARE IN ACCORDANCE WITH CUSTOMARY AND REASONABLE BEST PRACTICES.

Name of the organization	Employer identification number
UNITED STATES SQUASH RACQUETS ASSOC., INC.	16-6050490

IT IS THE DESIRE OF THE U.S. SQUASH BOARD TO ATTRACT AND RETAIN A DEDICATED, SEASONED GENERAL MANAGEMENT EXECUTIVE OF THE HIGHEST CALIBER AVAILABLE TO THE POST OF CEO WHO WILL BE RESPONSIBLE FOR MANAGING ALL AREAS OF THE ASSOCIATION'S OPERATIONS.

IT IS A PRIMARY FUNCTION OF THE BOARD OF DIRECTORS TO UNDERTAKE A FORMAL WRITTEN ANNUAL PERFORMANCE REVIEW OF THE CEO AT FISCAL YEAR-END WHICH EVALUATES THE CEO'S LEADERSHIP AND JOB PERFORMANCE IN ALL KEY AREAS. IT IS A KEY RESPONSIBILITY OF EACH BOARD MEMBER TO THOUGHTFULLY AND DILIGENTLY PARTICIPATE IN THE ANNUAL PERFORMANCE REVIEW PROCESS.

THE FINANCE, AUDIT AND COMPENSATION COMMITTEE HAS THE RESPONSIBILITY TO DETERMINE WHETHER OR NOT IT WILL RECOMMEND TO THE ENTIRE BOARD, FOR ITS REVIEW AND CONSIDERATION, AN ANNUAL DISCRETIONARY COMPENSATION BONUS BASED ON THE RESULTS OF THE PERFORMANCE REVIEW. THE COMPENSATION SUB-COMMITTEE SHALL CONSIST OF THE BOARD CHAIR, THE CHAIR OF THE FINANCE, AUDIT AND COMPENSATION COMMITTEE AND TWO OTHER BOARD MEMBERS.

IN CONSIDERING WHETHER OR NOT A BONUS IS WARRANTED, THE FINANCE, AUDIT AND COMPENSATION COMMITTEE AND BOARD AS A WHOLE WILL CONSIDER WHETHER THE ASSOCIATION HAS MET THE FINANCIAL EXPECTATIONS SET FORTH IN THE ANNUAL BUDGET AND OTHER PRE-AGREED UPON PERFORMANCE CRITERIA SUCH AS MEMBERSHIP GROWTH, EFFECTIVE PROGRAM IMPLEMENTATION, IMPROVEMENT, AND OVERSIGHT, KNOWN AS KEY TACTICAL INDICATORS.

THE ANTICIPATED RANGE OF THE CEO'S DISCRETIONARY BONUS IS TO BE BETWEEN 5% AND 25% OF BASE COMPENSATION IN YEARS WITH OVERALL SATISFACTORY JOB PERFORMANCE AND BETTER.

IN ADDITION WHEN CONSIDERING BASE SALARY LEVELS AND BONUS COMPENSATION

Name of the organization	Employer identification number
UNITED STATES SQUASH RACQUETS ASSOC., INC.	16-6050490

FOR THE CEO, THE COMPENSATION COMMITTEE AND BOARD WILL TAKE IN TO CONSIDERATION TIME RELEVANT SURVEYS OF COMPENSATION LEVELS OF COMPARABLE EXECUTIVES TO ENSURE THE U.S. SQUASH CEO'S COMPENSATION IS CONSISTENT AND COMPETITIVE WITH THE MARKET.

THE COMPENSATION SUB-COMMITTEE WILL REVIEW NO LESS THAN ANNUALLY THE TRAVEL AND ENTERTAINMENT DOCUMENTATION PRACTICES AND AMOUNTS TO INSURE THAT THEY ARE WITHIN CUSTOMARY AND REASONABLE BEST PRACTICES.

THE CHAIR OF THE FINANCE, AUDIT AND COMPENSATION COMMITTEE AND BOARD CHAIR SHALL TOGETHER MAINTAIN A CONFIDENTIAL ONGOING STANDING FILE TO BE MADE AVAILABLE TO ALL BOARD MEMBERS UPON REQUEST CONTAINING CHRONOLOGICALLY ALL CEO PERFORMANCE REVIEWS AND THE COMPARABLE ORGANIZATION SALARY AND BONUS COMPENSATION DATA UTILIZED IN MAKING ALL COMPENSATION DECISIONS AS WELL AS THE RESULTS OF THE PERIODIC REVIEWS OF THE TRAVEL AND ENTERTAINMENT REIMBURSEMENTS TO THE CEO. THIS STANDING FILE WILL ALSO INCLUDE COPIES OF ALL EMPLOYMENT AGREEMENTS AND ANCILLARY DOCUMENTS RELEVANT TO THE CEO'S EMPLOYMENT RELATIONSHIP WITH THE ASSOCIATION.

CONFLICT OF INTEREST

FORM 990, PART VI, SECTION B, LINE 12C

THOSE WHO SERVE U.S. SQUASH, WHETHER AS VOLUNTEERS OR PAID PROFESSIONALS, ARE REQUIRED TO READILY DISCLOSURE ANY CONFLICTING INTERESTS WHENEVER THEY ARISE, AS WELL AS PHYSICAL ABSENCE FROM AND STRICT NONPARTICIPATION IN ANY EVALUATION OR DECISION MAKING PROCESS RELATING TO MATTERS IN WHICH THE INDIVIDUAL HAS A REAL OR APPARENT CONFLICT OF INTEREST.

AS PART OF THE BOARD OF REVIEW'S COMMITTEE CHARTER, ITS AUTHORITY AND

Name of the organization	Employer identification number
UNITED STATES SQUASH RACQUETS ASSOC., INC.	16-6050490

PROCEDURES INCLUDE INVESTIGATION INTO ANY MATTERS INVOLVING A CONFLICT OF INTEREST, ELECTION IMPROPRIETY, VIOLATION OF THE CODE OF CONDUCT OR ETHICS, PRINCIPLES & CONFLICT OF INTEREST POLICY, OR ANY PERTINENT MATTER SUBMITTED FOR REVIEW AND RECOMMEND ACTION FOR REVIEW AND FINAL APPROVAL BY THE BOARD OF DIRECTORS.

IN SUMMARY, BOARD MEMBERS, OFFICERS AND KEY STAFF MEMBERS ARE REQUIRED TO DISCLOSE EVEN THE APPEARANCE OF A CONFLICT OF INTEREST, AND THE BOARD OF REVIEW IS TASKED WITH INVESTIGATIONS AND REVIEWS, IN ADDITION TO PROVIDING CLEARANCES IF APPLICABLE WHEN POTENTIAL CONFLICTS ARE BROUGHT TO THE COMMITTEE.

ATTACHMENT 1

FORM 990, PART III - PROGRAM SERVICE, LINE 4A

ORGANIZED PLAY, SANCTIONING AND RANKINGS

U.S. SQUASH IS RESPONSIBLE FOR OFFICIALLY SANCTIONING TOURNAMENTS AND LEAGUES NATIONALLY, SETTING THE BASIC STANDARDS AND GUIDELINES FOR COMPETITION, AND OF COURSE, DELIVERING THE OFFICIAL RANKING SYSTEM. THE ASSOCIATION SANCTIONS HUNDREDS OF TOURNAMENTS EACH YEAR, AND CITY LEAGUES IN OVER A DOZEN MAJOR MARKETS, WORKING WITH OVER 200 TOURNAMENT ORGANIZERS AND LEAGUE COORDINATORS OF ALL LEVELS OF SOPHISTICATION.

GRASSROOTS DEVELOPMENT

U.S. SQUASH IS RESPONSIBLE FOR GRASSROOTS DEVELOPMENT OF THE SPORT. AS SUCH THE ASSOCIATION SUPPORTS PROGRAMS TO PROMOTE SQUASH AT ALL LEVELS, FROM URBAN TO COMMUNITY PROGRAMS.

U.S. SQUASH WORKS IN CLOSE PARTNERSHIP TO SUPPORT THE NATIONAL URBAN SQUASH & EDUCATION ASSOCIATION, PROVIDING OVER \$50,000

Name of the organization	Employer identification number
UNITED STATES SQUASH RACQUETS ASSOC., INC.	16-6050490

ATTACHMENT 1 (CONT'D)

ANNUALLY IN CASH AND IN-KIND SUPPORT FOR URBAN SQUASH NATIONALLY.

NATIONAL CHAMPIONSHIPS AND EVENTS

U.S. SQUASH MANAGES AND RUNS DOZENS OF EVENTS, PRIMARILY FOCUSED

ON THE 20+ NATIONAL CHAMPIONSHIPS EACH YEAR ACROSS JUNIORS AND

ADULTS, SINGLES AND DOUBLES WITH OVER 5,000 PARTICIPANTS.

THE ASSOCIATION ALSO OWNS AND LICENSES THE U.S. OPEN AND NORTH

AMERICAN OPEN PROFESSIONAL TITLES - TWO EVENTS WHICH ARE EXPECTED

TO RECEIVE MORE FOCUS IN THE FUTURE.

NATIONAL TEAMS AND ELITE DEVELOPMENT

U.S. SQUASH OPERATES THE NATIONAL TEAMS AND ELITE DEVELOPMENT

PROGRAMS. THE ORGANIZATION WORKS CLOSELY WITH THE U.S. OLYMPIC

COMMITTEE, AS A MEMBER ORGANIZATION, TO DEVELOP AND IMPLEMENT THE

ELITE ATHLETE PROGRAMS. THESE PROGRAMS INCLUDE SELECTING AND

SUPPORTING FIVE NATIONAL TEAMS: THE JUNIOR MEN'S AND JUNIOR

WOMEN'S TEAMS, THE MEN'S AND WOMEN'S TEAMS AND THE UNDER 23 SQUAD

IN PARTNERSHIP WITH THE COLLEGE SQUASH ASSOCIATION.

THESE TEAMS REPRESENT THE UNITED STATES IN INTERNATIONAL

COMPETITION INCLUDING THE BI-ANNUAL WORLD TEAM CHAMPIONSHIPS,

WORLD UNIVERSITY GAMES AND THE QUADRENNIAL PAN AMERICAN GAMES

WHICH IS JUST ONE LEVEL BELOW THE OLYMPICS. OTHER ACTIVITY

INCLUDES JUNIOR ELITE TRAINING SQUADS AND EVENTS SUCH AS THE

POPULAR CAN-AM CHALLENGE FOR THE JUNIORS HELD EACH YEAR.

THESE PROGRAMS INVOLVE WORKING WITH 8-10 NATIONAL COACHES.

GOVERNANCE AND STANDARDS

THE ASSOCIATION IS RESPONSIBLE FOR THE OVERALL GOVERNANCE AND

Name of the organization

UNITED STATES SQUASH RACQUETS ASSOC., INC.

Employer identification number

16-6050490

ATTACHMENT 1 (CONT'D)

STANDARDS OF THE SPORT, AND REPRESENTS THE UNITED STATES AS A
 MEMBER OF THE WORLD SQUASH FEDERATION. U.S. SQUASH ESTABLISHES AND
 UPHOLDS THE CODE OF CONDUCT.
 MARKETING AND PROMOTION
 U.S. SQUASH IS ALSO RESPONSIBLE FOR MARKETING AND PROMOTING THE
 SPORT, AND THEREFORE MAINTAINS THE WEBSITE WWW.USSQUASH.COM AND
 PARTNERS TO PUBLISH AN OFFICIAL PUBLICATION, SQUASH MAGAZINE, TEN
 TIMES PER YEAR.

ATTACHMENT 2FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST AND DIVIDEND INCOME	53,554.			53,554.
UNREALIZED GAINS	143,855.			143,855.
TOTALS	<u>197,409.</u>			<u>197,409.</u>

Name of the organization

Employer identification number

UNITED STATES SQUASH RACQUETS ASSOC., INC.

16-6050490

ATTACHMENT 3FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

GROSS SALES LESS RETURNS AND ALLOWANCES	40,360.
INVENTORY AT BEGINNING OF YEAR	16,955.
PURCHASES	44,429.
SALARIES AND WAGES	
OTHER COSTS	
SUBTOTAL	<u>61,384.</u>
MINUS ENDING INVENTORY	29,489.
COST OF GOODS SOLD	<u><u>31,895.</u></u>

ATTACHMENT 4FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
PREPAID EXPENSES	100,488.
TOTALS	<u><u>100,488.</u></u>

ATTACHMENT 5FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
MUTUAL FUNDS	2,311,502.	FMV
TOTALS	<u><u>2,311,502.</u></u>	

Form CHAR500 <small>This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)</small>	Annual Filing for Charitable Organizations New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 http://www.charitiesnys.com	2010 Open to Public Inspection
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1. General Information

a. For the fiscal year beginning (mm/dd/yyyy) <u>07/01</u> / 2010 and ending (mm/dd/yyyy) <u>06/30/2011</u>			
b. Check if applicable for NYS: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial filing <input type="checkbox"/> Final filing <input type="checkbox"/> Amended filing <input type="checkbox"/> NY registration pending	c. Name of organization UNITED STATES SQUASH RACQUETS ASSOC., INC.		d. Fed. employer ID no. (EIN) (##-####-####) 16-6050490
	Number and street (or P.O. box if mail not delivered to street address) 555 EIGHTH AVENUE		Room/suite 1102
	City or town, state or country and zip + 4 NEW YORK, NY, 10018-4311		e. NY State registration no. (###-###-###) 03-33-14
			f. Telephone number (212) 268-4090
		g. Email	

2. Certification - Two Signatures Required

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

a. President or Authorized Officer	Signature	Printed Name	Title	Date
b. Chief Financial Officer or Treasurer	Signature	Printed Name	Title	Date

3. Annual Report Exemption Information

a. **Article 7-A** annual report exemption (Article 7-A registrants and dual registrants)
 Check ☐ if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 **and** the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.

NOTE: An organization may claim this exemption if no PFR or FRC was used **and** either: 1) it received an allocation from a federated fund, United Way or incorporated community appeal **and** contributions from all other sources did not exceed \$25,000 **or** 2) it received all or substantially all of its contributions from one government agency to which it submitted an annual report similar to that required by Article 7-A.

b. **EPTL** annual report exemption (EPTL registrants and dual registrants)
 Check ☐ if gross receipts did not exceed \$25,000 **and** the assets (market value) did not exceed \$25,000 at any time during this fiscal year.

For EPTL or Article-7A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.

Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.

4. Article 7-A Schedules

If you did **not** check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? . . . ☐ Yes* ☒ No
*** If "Yes", complete Schedule 4a.**

b. Did the organization receive government contributions (grants)? . . . ☐ Yes* ☒ No
*** If "Yes", complete Schedule 4b.**

5. Fee Submitted: See last page for summary of fee requirements.

Indicate the filing fee(s) you are submitting along with this form:		Submit only one check or money order for the total fee, payable to "NYS Department of Law"
a. Article 7-A filing fee	\$ 25.	
b. EPTL filing fee	\$ 250.	
c. Total fee	\$ 275.	

6. Attachments - For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments. → → →

5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
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- | | |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| • Article 7-A | Calculate the Article 7-A filing fee using the table in part a below. The EPTL filing fee is \$0. |
| • EPTL | Calculate the EPTL filing fee using the table in part b below. The Article 7-A filing fee is \$0. |
| • Dual | Calculate both the Article 7-A and EPTL filing fees using the tables in parts a and b below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a single check or money order for the total fee. |

a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than \$250,000	\$25
up to \$250,000 *	\$10

* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than \$50,000	\$25
\$50,000 or more, but less than \$250,000	\$50
\$250,000 or more, but less than \$1,000,000	\$100
\$1,000,000 or more, but less than \$10,000,000	\$250
\$10,000,000 or more, but less than \$50,000,000	\$750
\$50,000,000 or more	\$1500

6. Attachments - Document Attachment Check-List

Check the boxes for the documents you are attaching.

For All Filers

Filing Fee

☒ Single check or money order payable to "NYS Department of Law"

Copies of Internal Revenue Service Forms

☒ IRS Form 990

☒ All required schedules (including Schedule B)

☐ IRS Form 990-T

☐ IRS Form 990-EZ

☐ All required schedules (including Schedule B)

☐ IRS Form 990-T

☐ IRS Form 990-PF

☐ All required schedules (including Schedule B)

☐ IRS Form 990-T

Additional Article 7-A Document Attachment Requirement

Independent Accountant's Report

☒ Audit Report (total support & revenue more than \$250,000)

☐ Review Report (total support & revenue \$100,001 to \$250,000)

☐ No Accountant's Report Required (total support & revenue not more than \$100,000)