

OGDEN UT 84201-0046

In reply refer to: 0423271176
Oct. 15, 2025 LTR 3064C 0
20-4264282 000000 00

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BODC: TE


USA SWIMMING INC
% THE ORGANIZATION
1 OLYMPIC PLAZA
COLORADO SPRINGS CO 80909-5780

049778

Taxpayer identification number: 20-4264282
Form: SGRI

Dear Taxpayer:

Thank you for your Supplemental Group Ruling Information Listing

We have made the changes you asked us to make to your group exemption letter.

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

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

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

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

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

Ms. Secrist

Ms. Secrist
Department Manager, Entity

Enclosures:



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

DEPARTMENT OF THE TREASURY

FEB 05 2007

Date: JAN 30 2007

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

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

RECEIVED

FEB -5 2007

ACCOUNTING

ID# 31213

Addendum Applies:
Yes

#5367 ^{See} page 5

Dear Applicant:

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

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

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

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

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

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

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US SWIMMING INC

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

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

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

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

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

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

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US SWIMMING INC

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

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

Internal Revenue Service
Ogden UT 84201

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

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

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

US SWIMMING INC

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

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

US SWIMMING INC

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



1 Olympic Plaza
Colorado Springs, CO
80909-5770
o 719.866.4578
f 719.866.4669
usaswimming.org

August 6, 2025

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201

Group Exemption 5367

Please find attached the USA Swimming Group Exemption (Parent Organization 20-4264282). This list contains all 59 sub organizations, Federal EINs, addresses and contact names.

Please let us know if there is any further information needed.

Thanks

A handwritten signature in black ink that reads 'Tami M Bock'. The signature is written in a cursive style with a large, stylized 'B'.

Tami Bock
Director, Accounting
719-866-3568

IRS

Group Exemption Number 5367

Calendar Year 2025

Federal EIN	Name			
Parent Organization 20-4264282	USA Swimming Inc 1 Olympic Plaza	Colorado Springs	CO 80909	Permanent Office
Sub Organizations				
14-6037761	Adirondack Swimming USA Swimming, Inc 4 Edwin Drive	Charlton	NY 12019	William Faucett
92-0086950	Alaska Swimming USA Swimming Inc 18634 Third Street	Eagle River	AK 99577	Patrick Garrity
31-1012795	Allegheny Mountain Swimming USA Swimming Inc 608 Penn St	Hollidaysburg	PA 16648	Thomas Grassadonia
74-2532327	Arizona Swimming USA Swimming Inc 301 E Bethany Home Rd Ste A227	Phoenix	AZ 85012	Heather Zick
31-1016584	Arkansas Swimming USA Swimming Inc 115 Beaver Creek Lane	Maumelle	AR 72113	Evan Johnston
31-1012797	Border Swimming USA Swimming Inc PO Box 12126	El Paso	TX 79913	Melissa Untereker

31-1016582	Central California Swimming USA Swimming Inc 1099 E. Champlain Ave., Ste A	Fresno	CA	93720	Tammy Kudela
31-1012799	Colorado Swimming USA Swimming Inc 14185 Forest St.	Thornton	CO	80602	Jackie Stiff
74-2277298	Connecticut Swimming USA Swimming Inc 68 Nichols Ave	Shelton	CT	06484	Henk Jansen
31-1012800	Florida Swimming USA Swimming Inc 214 E. Washington St. Ste B	Minneola	FL	34715	Vanessa Brewer
31-1012803	Florida Gold Coast Swimming USA Swimming Inc 951 U.S. Hwy #1	North Palm Beach	FL	33408	Richard Cavanah
31-1012809	Georgia Swimming USA Swimming Inc 511 Richmond Ave.	Waycross	GA	31501	Lora Thompson
74-2205449	Gulf Swimming USA Swimming Inc 1911 Shadow Forest Dr	Katy	TX	77494	Julie Bachman
31-1012813	Hawaiian Swimming USA Swimming Inc 171 G Ainaola Dr	Hilo	HI	96720	Gwenn Tomiyoshi

31-1012798	Illinois Swimming USA Swimming Inc 1603 Orrington Ave Suite 600	Evanston	IL	60201	Pam Lowenthal
31-1012801	Indiana Swimming USA Swimming Inc 11550 N Meridian St Suite 260	Indianapolis	IN	46032	Michele DeLuna / Maggie Neuburger
31-1012817	Inland Empire Swimming USA Swimming Inc P O Box 8085	Moscow	ID	83843	Jody Broyles
31-1012819	Iowa Swimming USA Swimming Inc 4606 Dover Dr	Ames	IA	50014	Jen Matthews
31-1012821	Kentucky Swimming, Inc USA Swimming Inc P O Box 163	Wilmore	KY	40390	Maureen McDonald
34-1340203	Lake Erie Swimming USA Swimming Inc 301 Rockledge Drive	Bay Village	OH	44140	Pam Cook
72-1088008	Louisiana Swimming USA Swimming Inc 720 Green Acres	Metairie	LA	70003	Warren Lind
74-2277305	Maine Swimming USA Swimming Inc 5 Shannon Road, Unit C	Bar Harbor	ME	04609	Leanne Pedro

31-1012825	Maryland Swimming USA Swimming Inc 9603 Deereco Rd., #4623	Timonium	MD 21094	Susan McDonald
31-1012827	Metropolitan Swimming USA Swimming Inc PO Box 2350	Selden	NY 11784	Kimberly Wyer-Ferraris
38-2373836	Michigan Swimming USA Swimming Inc 2245 Knollcrest Rd	Rochester Hills	MI 48309	Dawn Gurley
31-1012848	Middle Atlantic Swimming USA Swimming Inc 482 Norristown Rd., Suite 110	Blue Bell	PA 19422	Amy Steeves / Jamie Platt
31-1012851	Midwestern Swimming USA Swimming Inc 1429 N Webster Ave	Hastings	NE 68901	Betty Kooy
31-1012854	Minnesota Swimming USA Swimming Inc P O Box 1456	Minnetonka	MN 55345	Tracy Meece
64-0751775	Mississippi Swimming USA Swimming Inc P O Box 198	Tupelo	MS 38802	Alison Goodman
31-1040500	Missouri Valley Swimming USA Swimming Inc P O Box 307	Lawrence	KS 66044	Scott Bliss

31-1016586	Montana Swimming USA Swimming Inc 2001 Aberdeen Street	Butte	MT 59701	Susan Huckleby
31-1102579	New England Swimming USA Swimming Inc 1231 Highland Ave. Rear	Needham	MA 02492	Carol Healey
31-1012857	New Jersey Swimming USA Swimming Inc 155 Willowbrook Blvd, Suite 110	Wayne	NJ 07470	Nicole Cicalo-DeCaro
31-1016587	New Mexico Swimming USA Swimming Inc 6221 Dellyne Ave. NW	Albuquerque	NM 87120	Kathy Beaudet
31-1012858	Niagara Swimming USA Swimming Inc 207 Knights Tr.	Rochester	NY 14624	Deborah Burke
31-1012859	North Carolina Swimming USA Swimming Inc P O Box 480431	Charlotte	NC 28269	Lisa Olack
38-1012861	North Dakota Swimming USA Swimming Inc 809 13th Ave NW	Mandan	ND 58554	Kim Kuntz
31-1012789	North Texas Swimming USA Swimming Inc 539 W. Commerce St, Suite 860	Dallas	TX 75208	Jaime Lewis

31-1016588 Ohio Swimming
USA Swimming Inc
5020 B College Corner Pike
Oxford OH 45056 Erin Schwab

31-1012862 Oklahoma Swimming
USA Swimming Inc
PO Box 483
Broken Arrow OK 74013 Bob Staab

31-1012952 Oregon Swimming
USA Swimming Inc
PO Box 449
West Linn OR 97068 Deborah Laderoute

31-1012953 Ozark Swimming
USA Swimming Inc
3733 S State Rte 159 #235
Glen Carbon IL 62034 Trish Grant

94-2701340 Pacific Swimming
USA Swimming Inc
1374 Lupine Ct
Concord CA 94521 Laurie Benton

31-1040507 Pacific Northwest Swimming
USA Swimming Inc
P O Box 513
Redmond WA 98073 Melissa Stiner

31-1012959 Potomac Valley Swimming
USA Swimming Inc
PO Box 3729
McLean VA 22103 Terri Marlin/Ellen Colket

74-2277325 San Diego Imperial Swimming
USA Swimming Inc
P O Box 1347
Fallbrook CA 92088 Mary Redmond

68-0112483	Sierra Nevada Swimming USA Swimming Inc 2100 Northrop Ave, Suite 500	Sacramento	CA	95825	Mark Brown
31-1012960	Snake River Swimming USA Swimming Inc 2073 Meadow Ridge Dr	Elko	NV	89801	Michelle Smith
31-1012961	South Carolina Swimming USA Swimming Inc P O Box 460	Six Mile	SC	29682	Karen Alexander
31-1012962	South Dakota Swimming USA Swimming Inc 504 17th Ave., NE	Aberdeen	SD	57401	Misty Trehella
31-1012963	South Texas Swimming USA Swimming Inc P O Box 592793	San Antonio	TX	78259	Jessica Evans
62-1035409	Southeastern Swimming USA Swimming Inc 8607 Marlin Place	Panama City Beach	FL	32408	Brian Haddad
31-1016597	Southern California Swimming USA Swimming Inc 29000 S. Western Ave, Suite 304	Rancho Palos Verdes	CA	90275	Nicole Hendry
31-1102591	Utah Swimming USA Swimming Inc PO Box 71837	Salt Lake City	UT	84171	Todd Etherington

31-1102592	Virginia Swimming USA Swimming Inc P O Box 1059	Appomattox	VA 24522	Mary Turner
30-0373516	West Texas Swimming USA Swimming Inc 3003 North A Street	Midland	TX 79705	April Hayes
31-1012791	West Virginia Swimming USA Swimming Inc 1416 Nottingham Rd	Charleston	WV 25314	Melissa McGlothen
74-2572242	Wisconsin Swimming USA Swimming Inc 1907 Cedarhurst Dr	New London	WI 54961	Angela Monty
31-1012793	Wyoming Swimming USA Swimming Inc PO Box 364	Rawlins	WY 82301	Mary Ellen Tynan