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

2004

Open to Public Inspection

A For the 2004 calendar year, or tax year beginning , 2004, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: USA Track & Field, Inc.

Number and street (or P.O. box if mail is not delivered to street address): 200 South Capitol Avenue — Room/suite: 140

City or town, state or country, and ZIP + 4: Indianapolis, IN 46225-1023

D Employer identification number: 35 : 1475847

E Telephone number: (317) 261-0500

F Accounting method: ☐ Cash ☑ Accrual ☐ Other (specify) ▶

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

H and I are not applicable to section 527 organizations.

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

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☑ No (If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☑ Yes ☐ No

I Group Exemption Number ▶ 5062

G Website: ▶ www.usatf.org

J Organization type (check only one) ▶ ☑ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

M Check ▶ ☑ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 14,975,016

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a 21,587		
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	**Total** (add lines 1a through 1c) (cash $ 21,587 noncash $)		1d	21,587
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	13,840,405
	3	Membership dues and assessments		3	578,953
	4	Interest on savings and temporary cash investments		4	30,877
	5	Dividends and interest from securities		5	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)		6c	
	7	Other investment income (describe ▶)		7	
	8a	Gross amount from sales of assets other than inventory	(A) Securities: 8a; (B) Other:		
	b	Less: cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))		8d	
	9	Special events and activities (attach schedule). If any amount is from **gaming,** check here ▶ ☐			
	a	Gross revenue (not including $ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)		9c	
	10a	Gross sales of inventory, less returns and allowances	10a 486,051		
	b	Less: cost of goods sold	10b 381,958		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c	104,093
	11	Other revenue (from Part VII, line 103)		11	17,143
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	14,593,058
Expenses	13	Program services (from line 44, column (B))		13	11,588,676
	14	Management and general (from line 44, column (C))		14	779,240
	15	Fundraising (from line 44, column (D))		15	156,468
	16	Payments to affiliates (attach schedule)		16	
	17	**Total expenses** (add lines 16 and 44, column (A))		17	12,524,384
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		18	2,068,674
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	46,187
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	2,114,861

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ _____ noncash $ _____)	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	492,782	366,333	122,648	3,801
26 Other salaries and wages	26	1,698,152	1,354,448	257,952	85,752
27 Pension plan contributions	27	251,305	197,384	43,650	10,271
28 Other employee benefits	28	127,519	100,278	22,052	5,189
29 Payroll taxes	29	139,721	109,705	24,299	5,717
30 Professional fundraising fees	30				
31 Accounting fees	31	14,110		14,110	
32 Legal fees	32	124,604	124,604		
33 Supplies	33	13,900	10,993	2,481	426
34 Telephone	34	35,456	28,040	6,331	1,085
35 Postage and shipping	35	30,428	24,063	5,434	931
36 Occupancy	36	49,798		49,798	
37 Equipment rental and maintenance	37				
38 Printing and publications	38	4,892	3,869	873	150
39 Travel	39	42,239			42,239
40 Conferences, conventions, and meetings	40	199,993	199,993		
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	25,097		25,097	
43 Other expenses not covered above (itemize): a	43a				
b See Statement 3	43b	9,274,388	9,068,966	204,515	907
c	43c				
d	43d				
e	43e				
44 **Total functional expenses** (add lines 22 through 43). ***Organizations completing columns (B)-(D), carry these totals to lines 13—15***	44	12,524,384	11,588,676	779,240	156,468

Joint Costs. Check ▶ ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ▶ ☐ **Yes** ☑ **No**

If "Yes," enter **(i)** the aggregate amount of these joint costs $_____; **(ii)** the amount allocated to Program services $_____; **(iii)** the amount allocated to Management and general $_____; and **(iv)** the amount allocated to Fundraising $_____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose? ▶ **Develop, Manage, Market Track & Field Activities**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a **Athlete programs, support & development: stage 100 national championships and events, support 10,000 athletes in their training, competing, coaching. Fund programs in coaching education, sports science and development, and anti-doping education.** (Grants and allocations $)	8,424,964
b **Programs & projects: support Grass Root development and promotion of track & field, especially for millions of children, through training and competitive opportunities and community programs** (Grants and allocations $)	1,632,687
c **Member services: provide competitive track & field, long distance running and race walking events, insurance, sanctioning, etc. to over 80,000 athletes, 2000 clubs, 5000 events and 1000 volunteers** (Grants and allocations $)	1,531,025
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	11,588,676

Part IV **Balance Sheets** (See page 25 of the instructions.)

	Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets	45 Cash—non-interest-bearing			954,812	45	756,872
	46 Savings and temporary cash investments			2,244,734	46	2,957,195
	47a Accounts receivable	47a	232,414			
	b Less: allowance for doubtful accounts	47b	41,318	269,123	47c	191,096
	48a Pledges receivable	48a				
	b Less: allowance for doubtful accounts	48b			48c	
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less: allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use			73,629	52	136,945
	53 Prepaid expenses and deferred charges			25,624	53	221,298
	54 Investments—securities (attach schedule) ▶ ☐ Cost ☐ FMV				54	
	55a Investments—land, buildings, and equipment: basis	55a	885,648			
	b Less: accumulated depreciation (attach schedule)	55b	782,122	43,006	55c	103,526
	56 Investments—other (attach schedule)				56	
	57a Land, buildings, and equipment: basis	57a				
	b Less: accumulated depreciation (attach schedule)	57b			57c	
	58 Other assets (describe ▶)				58	
	59 **Total assets** (add lines 45 through 58) (must equal line 74)			3,610,928	59	4,366,932
Liabilities	60 Accounts payable and accrued expenses			1,304,511	60	1,169,627
	61 Grants payable				61	
	62 Deferred revenue			2,260,230	62	1,082,444
	63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule)				64a	
	b Mortgages and other notes payable (attach schedule)				64b	
	65 Other liabilities (describe ▶)				65	
	66 **Total liabilities** (add lines 60 through 65)			3,564,741	66	2,252,071
Net Assets or Fund Balances	**Organizations that follow SFAS 117, check here** ▶ ☐ and complete lines 67 through 69 and lines 73 and 74.					
	67 Unrestricted			26,574	67	2,095,608
	68 Temporarily restricted			19,613	68	19,253
	69 Permanently restricted				69	
	Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74.					
	70 Capital stock, trust principal, or current funds				70	
	71 Paid-in or capital surplus, or land, building, and equipment fund				71	
	72 Retained earnings, endowment, accumulated income, or other funds				72	
	73 **Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72; column (A) **must** equal line 19; column (B) **must** equal line 21)			46,187	73	2,114,861
	74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			3,610,928	74	4,366,932

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A **Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements ▶	a	16,369,541
b	Amounts included on line **a** but not on line 12, Form 990:		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $ 1,504,624		
(3)	Recoveries of prior year grants $		
(4)	Other (specify): Cost of goods sold $ 381,958		
	Add amounts on lines **(1)** through **(4)** ▶	b	1,886,582
c	Line **a** minus line **b** ▶	c	14,482,959
d	Amounts included on line 12, Form 990 but not on line **a:**		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): Reclass to expense $ 110,099		
	Add amounts on lines **(1)** and **(2)** ▶	d	110,099
e	Total revenue per line 12, Form 990 (line **c** plus line **d**) ▶	e	14,593,058

Part IV-B **Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

a	Total expenses and losses per audited financial statements ▶	a	14,247,190
b	Amounts included on line **a** but not on line 17, Form 990:		
(1)	Donated services and use of facilities $ 1,450,947		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify): Cost of goods sold $ 381,958		
	Add amounts on lines **(1)** through **(4)** ▶	b	1,832,905
c	Line **a** minus line **b** ▶	c	12,414,285
d	Amounts included on line 17, Form 990 but not on line **a:**		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): Reclass from revenue $ 110,099		
	Add amounts on lines **(1)** and **(2)** ▶	d	110,099
e	Total expenses per line 17, Form 990 (line **c** plus line **d**) ▶	e	12,524,384

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Craig Masback 200 South Capitol Ave Indianapolis, IN 46225	CEO 40 hours	380,099	34,800	0
James Elias 200 South Capitol Ave Indianapolis, IN 46225	CFO/COO 40 hours	121,000	22,200	0
See statement 4 for list of Directors				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☑ No

If "Yes," attach schedule—see page 28 of the instructions.

Part VI Other Information (See page 28 of the instructions.)

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76		✔
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	✔	
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		✔
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		✔
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	✔	
b	If "Yes," enter the name of the organization ▶ United States Olympic Committee and the USA Track and Field Foundation and check whether it is ☑ exempt **or** ☐ nonexempt.			
81a	Enter direct and indirect political expenditures. See line 81 instructions 81a			
b	Did the organization file **Form 1120-POL** for this year?	81b		✔
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	✔	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b 1,504,624			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	✔	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✔	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		✔
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b		
	If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members. 85c			
d	Section 162(e) lobbying and political expenditures 85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	*501(c)(7) orgs.* Enter: **a** Initiation fees and capital contributions included on line 12 86a			
b	Gross receipts, included on line 12, for public use of club facilities 86b			
87	*501(c)(12) orgs.* Enter: **a** Gross income from members or shareholders 87a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		✔
89a	*501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	*501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		✔
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0			
90a	List the states with which a copy of this return is filed ▶ Indiana			
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) 90b 43			
91	The books are in care of ▶ James Elias Telephone no. ▶ (317) 261-0500			
	Located at ▶ 200 South Capitol Ave Indianapolis, IN ZIP + 4 ▶ 46225-1023			
92	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* ***Form 1041*****—**Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92			

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: *Enter gross amounts unless otherwise indicated.*

		Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93	Program service revenue:					
a	Event & program sponsorships			42	7,893,280	
b	Events & competitions					2,125,045
c	US Olympic Committee support					2,654,462
d	Convention registration					223,298
e	Media revenue			41	944,320	
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					578,953
95	Interest on savings and temporary cash investments			14	30,877	
96	Dividends and interest from securities					
97	Net rental income or (loss) from real estate:					
a	debt-financed property					
b	not debt-financed property					
98	Net rental income or (loss) from personal property					
99	Other investment income					
100	Gain or (loss) from sales of assets other than inventory					
101	Net income or (loss) from special events					
102	Gross profit or (loss) from sales of inventory			41	104,093	
103	Other revenue: a Royalties & misc			15	17,143	
b						
c						
d						
e						
104	Subtotal (add columns (B), (D), and (E))				8,989,713	5,581,758
105	**Total** (add line 104, columns (B), (D), and (E)) ▶					14,571,471

Note: *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93b	Provide athletes with competitive opportunities and sanction events: bylaws article 3B: 4,5
93c	Provide competitions,technical info & develop,manage,educate,raise awareness of sport: 3B:2,3,5,6,7,8,9,10,12
93d	Pull together volunteers/members to make decisions re: best meeting all their purposes and duties: article 3B
94	Dues fund insurance, education & eligibility certification to over 80,000 athletes: article 3B:11

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☑ No

Note: *If "Yes" to **(b)**, file Form 8870 **and** Form 4720 (see instructions).*

Please Sign Here

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.

Signature of officer ▶ Date

James Elias, CFO/COO ▶

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ Date Check if self-employed ▶ ☐ Preparer's SSN or PTIN (See Gen. Inst. W)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ EIN ▶ Phone no. ▶ ( )

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2004

Name of the organization: **USA Track & Field, Inc.**

Employer identification number: **35 1475847**

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Jill Pilgrim 200 S Capitol Ave Indianapolis, IN 46225	General Counsel 40	135,000	24,300	
Michael Conley 200 S Capitol Ave Indianapolis, IN 46225	Exec Director, Elite Athlete Progs 40	107,200	20,130	
David Raith 200 S Capitol Ave Indianapolis, IN 46225	Director, Events & Broadcasting 40	101,952	4,050	
Peter Mahoney 200 S Capitol Ave Indianapolis, IN 46225	Director, High Performance Progs 40	79,500	15.975	
Ivan Cropper 200 S Capitol Ave Indianapolis, IN 46225	Director, Marketing 40	78,800	15,870	
Total number of other employees paid over $50,000 . . . . . ▶	7			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
Mayer Brown Rowe & Maw 190 S LaSalle St. Chicago, IL 60603-3441	Legal	129,477
Alan Taylor Communications 14 Penn Plaza New York, NY 10122	Public Relations	102,489
Total number of others receiving over $50,000 for professional services . . . . . ▶	0	

Part III Statements About Activities (See page 2 of the instructions.)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► $ _____ (Must equal amounts on line 38, Part VI-A, or line **i** of Part VI-B.)	1		✔
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
a	Sale, exchange, or leasing of property?	2a		✔
b	Lending of money or other extension of credit?	2b		✔
c	Furnishing of goods, services, or facilities?	2c		✔
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	✔	
e	Transfer of any part of its income or assets?	2e		✔
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a		✔
b	Do you have a section 403(b) annuity plan for your employees?	3b	✔	
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		✔
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		✔

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ► _____

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☐ An organization that normally receives: **(1) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33⅓%** 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). (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	**(b)** Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) ***Use cash method of accounting.***

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,826,219	3,147,823	3,505,277	2,235,217	11,714,536
16 Membership fees received	547,893	517,363	467,192	469,649	2,002,097
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	11,502,878	6,268,564	8,559,594	7,787,401	34,118,437
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	30,816	106,637	63,595	96,192	297,240
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	14,907,806	10,040,387	12,595,658	10,588,459	48,132,310
24 Line 23 minus line 17	3,404,928	3,771,823	4,036,064	2,801,058	14,013,873
25 Enter 1% of line 23	149,908	100,404	125,957	105,885	

26	**Organizations described on lines 10 or 11:** **a** Enter 2% of amount in column (e), line 24 ▶	26a	280,277
b	Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶	26b	0
c	Total support for section 509(a)(1) test: Enter line 24, column (e) ▶	26c	14,013,873
d	Add: Amounts from column (e) for lines: 18 297,240 19 0 22 0 26b 0 ▶	26d	297,240
e	Public support (line 26c minus line 26d total) ▶	26e	13,716,633
f	**Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶	26f	98 %

27 **Organizations described on line 12:** **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year:

(2003) ..... (2002) ..... (2001) ..... (2000) .....

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2),** enter the sum of these differences (the excess amounts) for each year:

(2003) ..... (2002) ..... (2001) ..... (2000) .....

c	Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶	27c	
d	Add: Line 27a total. _____ and line 27b total _____ ▶	27d	
e	Public support (line 27c total minus line 27d total) ▶	27e	
f	Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ 27f		
g	**Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶	27g	%
h	**Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶	27h	%

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.

Part V **Private School Questionnaire** (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ **a** ☐ if the organization belongs to an affiliated group. Check ▶ **b** ☐ if you checked **"a"** and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	**36**		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	**37**		
38 Total lobbying expenditures (add lines 36 and 37)	**38**		
39 Other exempt purpose expenditures	**39**		
40 Total exempt purpose expenditures (add lines 38 and 39)	**40**		
41 Lobbying nontaxable amount. Enter the amount from the following table—			
If the amount on line 40 is— / **The lobbying nontaxable amount is—**			
Not over $500,000 — 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000	**41**		
Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 — $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	**42**		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	**43**		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	**44**		
Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2004	**(b)** 2003	**(c)** 2002	**(d)** 2001	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	**Yes**	**No**	**Amount**
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines **c** through **h.**)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 11 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		✔
(ii) Other assets	a(ii)		✔
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		✔
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		✔
(iii) Rental of facilities, equipment, or other assets	b(iii)		✔
(iv) Reimbursement arrangements	b(iv)		✔
(v) Loans or loan guarantees	b(v)		✔
(vi) Performance of services or membership or fundraising solicitations	b(vi)		✔
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		✔

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ **Yes** ☑ **No**

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Statement 1
Form: 990
Page: 1
Part: I
Question: 10c

USA Track Field, Inc.
35-1475847

Sales of Inventory

Description	Gross Sales	COGS	Gross Profit
Educational publications and videos	$ 45,609	$ 22,192	$ 23,417
Donated apparel	89,373	5,349	84,024
Apparel	351,069	354,417	(3,348)
Total	**$ 486,051**	**$ 381,958**	**$ 104,093**

Statement 2
Form: 990
Pages: 2 and 3
Parts: II and IV
Questions: 42 and 55

USA Track Field, Inc.
35-1475847

Property and Depreciation

	Cost or Basis	Accum Depr. Start	Current Depreciation	Accum Depr. End	Book Value
Furniture & Fixtures	$ 551,751	$ 549,023	$ 1,558	$ 550,581	$ 1,170
Computer Equipment	128,543	97,246	11,895	109,141	19,402
Less: depreciation on donated equipment			(2,962)		
Office Equipment	75,550	23,976	-	23,976	51,574
Leasehold Improvements	83,300	82,848	452	83,300	-
Sport Science Equipment	46,504	970	14,154	15,124	31,380
Total	**$ 885,648**	**$ 754,063**	**$ 25,097**	**$ 782,122**	**$ 103,526**

Statement 3
Form: 990
Page: 2
Part: II
Question: 43

USA Track Field, Inc.
35-1475847

Attachment listing other expenses for Part II

Description	Total	Program Services	Management and General	Fundraising
Elite Athlete Competitions	$ 4,963,997	$ 4,963,997		
Elite Athlete Support & Development	2,326,486	2,326,486		
Grassroot Programs	549,075	549,075		
Member-based Programs	1,045,996	1,045,996		
Program Support	162,493	162,493		
Other Administrative/Governance Expenses	226,340	20,919	204,515	907
Total	**$ 9,274,388**	**$ 9,068,966**	**$ 204,515**	**$ 907**

USA Track Field
List of Directors

USA Track Field, Inc.
35-1475847

(A) Name and address						(B) Title	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances	Business expense reimbursement Schedule A Part III item 2d
							-	-	-	-
First	**Last**	**Address**	**City**	**State**	**Zip**		-	-	-	-
Bill	Roe	1003 32nd St.	Bellingham	WA	98225-6913	President	-	-	-	10,919
Dee	Jensen	1621 N. 5th St.	Wahpeton	ND	58075	Vice President	-	-	-	-
Darlene	Hickman	1960 9th Ave. W.	Seattle	WA	98119-2820	Secretary	-	-	-	-
Ed	Koch	130 Grant St.	Haworth	NJ	07641-1951	Treasurer	-	-	-	-
Patricia	Rico	89 Lexington Dr.	Croton-on-Hudson	NY	10520	Past President	-	-	-	-
Brooks	Johnson	2800 Olympic Parkway	Chula Vista	CA	91915	High Performance Division Chair	93,583.30	-	-	2,925
John	Chaplin	901 Beeson Cutoff Rd.	Palouse	WA	99161	Men's Track & Field Comm Chair	-	-	-	8,833
Stephanie	Hightower	223 Woodland Ave.	Columbus	OH	43203	Women's Track & Field Comm Chair	-	-	-	1,121
Vince	Peters	607 Omar Cir.	Yellow Springs	OH	45387	Race Walking Committee Chair	150.00	-	-	1,130
Jerry	Crockett	1124 W. Eskridge	Stillwater	OK	74075	LDR Division Committee Chair	-	-	-	8,749
Jim	Estes	1500 Bardston Rd.	Louisville	KY	40205	Men's LDR Committee Chair	-	-	-	3,908
Elizabeth	Phillips	444 E. 75th St., Apt. 10D	New York	NY	10021	Women's LDR Committee Chair	-	-	-	7,247
George	Mathews	2149 Calle Buena Ventura	Oceanside	CA	92056	Masters Track & Field Comm Chair	-	-	-	6,917
Bob	Flint	8436 E. Hubbell	Scottsdale	AZ	85257	Youth Athletics Committee Chair	-	-	-	11,562
Alan	Roth	10849 Bucknell Drive	Wheaton	MD	20902	Associations Committee Chair	-	-	-	-
Linda	Melzer	253 Caswell Dr.	Gahanna	OH	43230	Officials Committee Chair	-	-	-	4,768
Terry	Crawford	775 Ridgemont Way	Arroyo Grande	CA	93420	Coaches Advisory Rep.	-	-	-	1,343
Bob	Hersh	92 Club Dr.	Roslyn Heights	NY	11577-2732	IAAF Council Member	-	-	-	-
Sandra	Farmer-Patrick	10003 Spicewood Mesa	Austin	TX	78759	AAC Chair/USOC Athlete Alternate	-	-	-	4,322
Antonio	Pettigrew	2409 Barday Downs Lane	Raleigh	NC	27606	AAC Vice-chair	3,250.00	-	-	-
Erica	Wheeler	163 North Hamption St. Apt C	East Hampton	MA	01027	AAC Secretary	1,250.00	-	-	2,160
Jon	Drummond	2600 Michelson Dr., Suite 680	Irvine	CA	92612	AAC Treasurer	4,800.00	-	-	1,279
Andrew	Valmon	16403 Danforth Court	Rockville	MD	20853	USOC Athlete Rep.	-	-	-	8,497
Jackie	Joyner-Kersee	101 Jackie Joyner-Kersee Cir	East St. Louis	IL	62204	Athlete Rep.	-	-	-	-
Lynn	Cannon	3811 Runaway Rd.	Butte Valley	CA	95965	USOC Rep.	150.00	-	-	3,596
Jack	Hazen	1325 Farrell	North Canton	OH	44720	NAIA Rep.	-	-	-	-
Mark	Bockelman	P.O. Box 6222	Indianapolis	IN	46206	NCAA Rep.	-	-	-	-
Bryce	Roderick	125 South 2nd	Arkansas City	KS	67005	NJCAA Rep.	-	-	-	-
Cynthia	Doyle	P.O. Box 690	Indianapolis	IN	46206	NFHS Rep.	-	-	-	-
Freddi	Carlip	566 Fairfield Rd.	Lewisburg	PA	17837	RRCA Rep.	-	-	-	-
Allan	Steinfeld	9 E. 89th St.	New York	NY	10128	Running USA Rep.	-	-	-	-
David	Greifinger	15515 W. Sunset Blvd., #214	Pacific Palisades	CA	90272	Counsel to the Board	-	-	-	-

Note: Column E amounts less than $1000 are not shown