

Short Form Return of Organization Exempt From Income Tax

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- ▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

A For the 2011 calendar year, or tax year beginning		, and ending	
B Check if applicable:		C Name of organization	
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	US Masters Swimming Inc. Illinois Masters Swimming Association	
<input type="checkbox"/> Initial return	<input type="checkbox"/> Terminated		
<input type="checkbox"/> Amended return	<input type="checkbox"/> Application pending	D Employer identification number	
		31-1131705	
		E Telephone number	
		217-446-5380	
		F Group Exemption Number ▶	
		5064	
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: ▶ http://www.ilmsa.com/			
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 52,050

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)
Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	789
	2 Program service revenue including government fees and contracts	1,655
	3 Membership dues and assessments	19,463
	4 Investment income	2,852
	5a Gross amount from sale of assets other than inventory	27,291
	5b Less: cost or other basis and sales expenses	28,037
	5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	-746
	6 Gaming and fundraising events	
	6a Gross income from gaming (attach Schedule G if greater than \$15,000)	
	6b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	
6c Less: direct expenses from gaming and fundraising events		
6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	0	
7a Gross sales of inventory, less returns and allowances		
7b Less: cost of goods sold		
7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	0	
8 Other revenue (describe in Schedule O)		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	24,013	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	
	11 Benefits paid to or for members	448
	12 Salaries, other compensation, and employee benefits	
	13 Professional fees and other payments to independent contractors	1,086
	14 Occupancy, rent, utilities, and maintenance	
	15 Printing, publications, postage, and shipping	
	16 Other expenses (describe in Schedule O)	9,963
	17 Total expenses. Add lines 10 through 16 ▶	11,497
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	12,516
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	90,979
	20 Other changes in net assets or fund balances (explain in Schedule O)	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	103,495

Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	92,457	22	104,474
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	92,457	25	104,474
26 Total liabilities (describe in Schedule O)	1,478	26	979
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	90,979	27	103,495

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III.

What is the organization's primary exempt purpose? Promote Masters Swimming & Competition

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 Athletic masters swimming competition, representation at national masters swimming convention and related administration, approximately 560 members compete. All 2,100 swim and train (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	11,282
29 Publication of web site, quarterly newsletter & e-mail sent to approximately 2,100 members for communication and promotion of all aspects of Masters Swimming (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	214
30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses. (add lines 28a through 31a)	32	11,496

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-.)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Phil Dodson 815 Linden Ave Wilmette IL 60091	Title Treasurer Hr/WK 2.00	0		
Chris Colburn 234 S. West St Naperville IL 60540	Title Past President Hr/WK 2.00	0		
Heather Howland 28 S Plumgrove Rd Schaumburg IL 60193	Title President Hr/WK 2.00	0		
Barb Delanois 800 Oak St Danville IL 61832	Title Director Hr/WK 2.00	0		
Erik Van Etten 302 Ironwood CC Dr Bloomington IL 61761	Title Registrar Hr/WK 5.00	0		
Fred Pigott 329 Brookside Circle Wheaton IL 60187	Title Director Hr/WK 2.00	0		
George Montanaro 1403 Greenleaf Str Evanston IL 60202	Title Director Hr/WK 1.00	0		
Mark Mattson 1684 Brookdale Rd # 13 Naperville IL 60563	Title Director Hr/WK 1.00	0		
John Traynor 815 Linden Ave Wilmette IL 60091	Title Director Hr/WK 1.00	0		
Laurel Liberty 312 Dawes St Libertyville IL 60048	Title Director Hr/WK 1.00	0		
Rich Mueller 1783 Suzy Str Sandwich IL 60548	Title Director Hr/WK 1.00	0		
AJ Block 1538 Dartmouth Ln Deerfield IL 60015	Title Director Hr/WK 1.00	0		

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V.

Table with columns for question number, question text, and Yes/No response boxes. Questions range from 33 to 45b, covering topics like significant activities, organizational changes, income, and controlled entities.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. 46 Yes No X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. 47 Yes No X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48 Yes No X

49 a Did the organization make any transfers to an exempt non-charitable related organization? 49a Yes No X

b If "Yes," was the related organization a section 527 organization? 49b Yes No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 5 columns: (a) Name and address of each employee paid more than \$100,000; (b) Title and average hours per week devoted to position; (c) Reportable compensation (Forms W-2/1099-MISC); (d) Health benefits, contributions to employee benefit plans, and deferred compensation; (e) Estimated amount of other compensation. All entries are 'None'.

f Total number of other employees paid over \$100,000

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

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000; (b) Type of service; (c) Compensation. All entries are 'None'.

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A X Yes No

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: Phil Dodson Date: 5/8/2012 Treasurer

Paid Preparer Use Only Print/Type preparer's name, Preparer's signature (SELF-PREPARED RETURN), Date, Check self-employed, Firm's name, Firm's address, Firm's EIN, Phone no.

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2011

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Internal Revenue Service

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.

Name of the organization US Masters Swimming Inc. Illinois Masters Swimming Association	Employer identification number 31-1131705
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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?

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

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

(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)									0
(B)									0
(C)									0
(D)									0
(E)									0
Total									0

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

Table with 7 columns: (a) 2007, (b) 2008, (c) 2009, (d) 2010, (e) 2011, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2007, (b) 2008, (c) 2009, (d) 2010, (e) 2011, (f) Total. Rows include: 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; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 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.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) - 0.00%; 15 Public support percentage from 2010 Schedule A, Part II, line 14 - 0.00%; 16a 33 1/3% support test—2011; b 33 1/3% support test—2010; 17a 10%-facts-and-circumstances test—2011; b 10%-facts-and-circumstances test—2010; 18 Private foundation.

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	16,801	15,245	20,257	23,423	20,252	95,978
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	2,966	798	940	1,150	1,654	7,508
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	19,767	16,043	21,197	24,573	21,906	103,486
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						103,486

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	19,767	16,043	21,197	24,573	21,906	103,486
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,879	2,585	2,751	2,358	2,852	13,425
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	2,879	2,585	2,751	2,358	2,852	13,425
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	30	180	10	0	220
13 Total support. (Add lines 9, 10c, 11, and 12.)	22,646	18,658	24,128	26,941	24,758	117,131
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 2011 (line 8, column (f) divided by line 13, column (f))	15	88.35%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	89.19%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	11.46%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	10.62%

- 19a 33 1/3% support tests—2011.** 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—2010.** 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 I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received

1	Contributions	1	789
2	Noncash contributions	2	
3	Membership dues and assessments (contributions from the public)	3	
4	Government contributions (grants)	4	
5	Commercial co-venture	5	
6	Special events contributions (Line 6 - Special Events)	6	0
7	Associated organization contributions	7	
8		8	
9		9	
10		10	
11	Total	11	789

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	484
2	Dividends and interest from securities	2	1,584
3	Gross rents	3	
4	Other investment income	4	784
5	Total	5	2,852

