


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

2007

Open to Public Inspection

A For the **2007** calendar year, or tax year beginning **01-01-2007** and ending **12-31-2007**

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
UNITED STATES JUDO ASSOCIATION INC

Number and street (or P O box if mail is not delivered to street address) Room/suite
21 NORTH UNION BLVD

City or town, state or country, and ZIP + 4
COLORADO SPRINGS, CO 80909

D Employer identification number
72-0629934

E Telephone number
(719) 633-7750

F Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____

G Web site: WWW.USJA-JUDO.ORG

J Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12. 473,764

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 _____

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)									
Revenue	1	Contributions, gifts, grants, and similar amounts received							
	a	Contributions to donor advised funds				1a			
	b	Direct public support (not included on line 1a)				1b	21,834		
	c	Indirect public support (not included on line 1a)				1c			
	d	Government contributions (grants) (not included on line 1a)				1d			
	e	Total (add lines 1a through 1d) (cash \$ 21,834 noncash \$ _____)							1e 21,834
	2	Program service revenue including government fees and contracts (from Part VII, line 93)							2 90,927
	3	Membership dues and assessments							3 321,721
	4	Interest on savings and temporary cash investments							4 203
	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		(B) Other			
	b	Less cost or other basis and sales expenses		8a		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 <input type="checkbox"/>							
	a	Gross revenue (not including \$ _____ of contributions reported on line 1b)				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	39,079				
	b	Less cost of goods sold		10b	35,148				
	c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a <input checked="" type="checkbox"/>							10c 3,931
	11	Other revenue (from Part VII, line 103)							11
	12	Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11							12 438,616
Expenses	13	Program services (from line 44, column (B))							13 258,348
	14	Management and general (from line 44, column (C))							14 213,831
	15	Fundraising (from line 44, column (D))							15
	16	Payments to affiliates (attach schedule)							16
	17	Total expenses Add lines 16 and 44, column (A)							17 472,179
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12							18 -33,563
	19	Net assets or fund balances at beginning of year (from line 73, column (A))							19 85,710
	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 52,147

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.


Cat No 11282Y

Form 990 (2007)

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 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
22a	Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25a	Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	62,458	31,229	31,229	
b	Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b				
c	Compensation and other distributions not icluded above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26	Salaries and wages of employees not included on lines 25a, b and c	26	117,491	58,745	58,746	
27	Pension plan contributions not included on lines 25a, b and c	27	2,600	1,300	1,300	
28	Employee benefits not included on lines 25a - 27	28	25,806		25,806	
29	Payroll taxes	29	16,102	8,051	8,051	
30	Professional fundraising fees	30				
31	Accounting fees	31	2,271	1,135	1,136	
32	Legal fees	32				
33	Supplies	33	13,472	6,736	6,736	
34	Telephone	34	9,095	4,547	4,548	
35	Postage and shipping	35	19,679	9,839	9,840	
36	Occupancy	36	18,610	7,783	10,827	
37	Equipment rental and maintenance	37	482	241	241	
38	Printing and publications	38	9,292	4,646	4,646	
39	Travel	39	4,275		4,275	
40	Conferences, conventions, and meetings	40				
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule) 	42	1,938		1,938	
43	Other expenses not covered above (itemize)					
a	See Additional Data Table	43a				
b		43b				
c		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13—15)	44	472,179	258,348	213,831	0

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 the instructions.)**

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.

What is the organization's primary exempt purpose? 	ADVANCEMENT OF AMATEUR ATHLETIC COMPETITION IN THE SPORT OF JUDO IN THE UNITED STATES AS WELL AS THE ADVANCEMENT OF AMATEUR ATHLETIC COMPETITION IN THE SPORT OF JUDO IN INTERNATIONAL COMPETITION INVOLVING THE CITIZENS OF THE UNITED STATES ALSO, TO DEVELOP THE PUBLIC INTEREST AND PARTICIPATION IN THE SPORT OF JUDO THROUGH A SERIES OF EDUCATIONAL AND INSTRUCTIONAL PROGRAMS INVOLVING RESEARCH, PUBLICATIONS, CLINICS, TOURNAMENTS, THE ESTABLISHMENT OF SCHOLARSHIPS AND DEVELOPMENT OF INTERNATIONAL CULTURAL EXCHANGE PROGRAMS	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
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.)		
a SERVICES PROVIDED TO MEMBERS OF THE UNITED STATES JUDO ASSOCIATION		
(Grants and allocations \$)	If this amount includes foreign grants, check here 	258,348
b		
(Grants and allocations \$)	If this amount includes foreign grants, check here 	
c		
(Grants and allocations \$)	If this amount includes foreign grants, check here 	
d		
(Grants and allocations \$)	If this amount includes foreign grants, check here 	
e		
(Grants and allocations \$)	If this amount includes foreign grants, check here 	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) . . . 		

Part IV Balance Sheets (See 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		46,236	45		7,762	
	46 Savings and temporary cash investments		35,627	46		43,024	
	47a Accounts receivable	47a					
	b Less allowance for doubtful accounts	47b		47c			
	48a Pledges receivable	48a					
	b Less allowance for doubtful accounts	48b		48c			
	49 Grants receivable			49			
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a			
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)			50b			
	51a Other notes and loans receivable (attach schedule)	51a					
	b Less allowance for doubtful accounts	51b		51c			
	52 Inventories for sale or use		6,500	52		6,500	
	53 Prepaid expenses and deferred charges			53			
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54a			
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54b			
	55a Investments—land, buildings, and equipment basis	55a					
	b Less accumulated depreciation (attach schedule)	55b		55c			
	56 Investments—other (attach schedule)			56			
	57a Land, buildings, and equipment basis	57a	14,925				
	b Less accumulated depreciation (attach schedule)	57b	11,023	3,355	57c	3,902	
	58 Other assets, including program-related investments (describe <input type="checkbox"/>)			58			
	59 Total assets (must equal line 74) Add lines 45 through 58		91,718	59		61,188	
	Liabilities	60 Accounts payable and accrued expenses		6,008	60		9,041
		61 Grants payable			61		
		62 Deferred revenue			62		
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 <input type="checkbox"/>)				65			
66 Total liabilities Add lines 60 through 65			6,008	66		9,041	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74						
	67 Unrestricted		85,710	67		52,147	
	68 Temporarily restricted			68			
	69 Permanently restricted			69			
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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 and column (B) must equal line 21)		85,710	73		52,147	
	74 Total liabilities and net assets / fund balances Add lines 66 and 73		91,718	74		61,188	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	
b	Amounts included on line a but not on Part I, line 12			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify) _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) _____	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12) Add lines c and d		e	

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

a	Total expenses and losses per audited financial statements		a	
b	Amounts included on line a but not on Part I, line 17			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify) _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) _____	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17) Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See 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 plans	(E) Expense account and other allowances
See Additional Data Table				

Part V-A Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>		Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ➡ <u>12</u>			
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) .	75b		No
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization" ➡ If "Yes," attach a statement that includes the information described in the instructions	75c		No
d Does the organization have a written conflict of interest policy?	75d	Yes	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (If not paid enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances

Part VI Other Information <i>(See the instructions.)</i>		Yes	No
76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		No
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		No
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . .	78a		No
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		No
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		No
b If "Yes," enter the name of the organization ➡ _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81a Enter direct or indirect political expenditures (See line 81 instructions) . . . 81a _____			
b Did the organization file Form 1120-POL for this year?	81b		No

Part VI Other Information (continued)

		Yes	No
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?		No
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	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	Yes
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	No
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 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	
88a	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.	88a	No
b	At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI.	88b	No
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	No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization.		
e	All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?	89e	No
f	All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?	89f	No
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	No
90a	List the states with which a copy of this return is filed.		
b	Number of employees employed in the pay period that includes March 12, 2007. (See instructions.)	90b	4
91a	The books are in care of UNITED STATES JUDO ASSOCIATION INC 21 N UNION BLVD Located at COLORADO SPRINGS, CO Telephone no (719) 633-7750 ZIP + 4 80909		
b	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)?	91b	No
	If "Yes," enter the name of the foreign country.		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		

Part VI Other Information (continued)		Yes	No
c At any time during the calendar year, did the organization maintain an office outside of the United States?		91c	No
If "Yes," enter the name of the foreign country ▶ _____			
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here		<input type="checkbox"/>	
and enter the amount of tax-exempt interest received or accrued during the tax year		92	

Part VII Analysis of Income-Producing Activities (See the instructions.)																																																																																																																																												
Note: Enter gross amounts unless otherwise indicated.																																																																																																																																												
	<table><tr><th colspan="2">Unrelated business income</th><th colspan="2">Excluded by section 512, 513, or 514</th><th rowspan="2">(E) Related or exempt function income</th></tr><tr><th>(A) Business code</th><th>(B) Amount</th><th>(C) Exclusion code</th><th>(D) Amount</th></tr><tr><td>93 Program service revenue</td><td></td><td></td><td></td><td></td></tr><tr><td>a CERTIFICATIONS</td><td></td><td></td><td></td><td>8,141</td></tr><tr><td>b MARTIAL ARTS SERVICES</td><td></td><td></td><td></td><td>7,324</td></tr><tr><td>c PROMOTIONS</td><td></td><td></td><td></td><td>73,362</td></tr><tr><td>d SANCTIONS</td><td></td><td></td><td></td><td>2,100</td></tr><tr><td>e</td><td></td><td></td><td></td><td></td></tr><tr><td>f Medicare/Medicaid payments</td><td></td><td></td><td></td><td></td></tr><tr><td>g Fees and contracts from government agencies</td><td></td><td></td><td></td><td></td></tr><tr><td>94 Membership dues and assessments</td><td></td><td>3</td><td>321,721</td><td></td></tr><tr><td>95 Interest on savings and temporary cash investments</td><td></td><td></td><td></td><td>203</td></tr><tr><td>96 Dividends and interest from securities</td><td></td><td></td><td></td><td></td></tr><tr><td>97 Net rental income or (loss) from real estate</td><td></td><td></td><td></td><td></td></tr><tr><td>a debt-financed property</td><td></td><td></td><td></td><td></td></tr><tr><td>b non debt-financed property</td><td></td><td></td><td></td><td></td></tr><tr><td>98 Net rental income or (loss) from personal property</td><td></td><td></td><td></td><td></td></tr><tr><td>99 Other investment income</td><td></td><td></td><td></td><td></td></tr><tr><td>100 Gain or (loss) from sales of assets other than inventory</td><td></td><td></td><td></td><td></td></tr><tr><td>101 Net income or (loss) from special events</td><td></td><td></td><td></td><td></td></tr><tr><td>102 Gross profit or (loss) from sales of inventory</td><td></td><td>3</td><td>3,931</td><td></td></tr><tr><td>103 Other revenue a _____</td><td></td><td></td><td></td><td></td></tr><tr><td>b _____</td><td></td><td></td><td></td><td></td></tr><tr><td>c _____</td><td></td><td></td><td></td><td></td></tr><tr><td>d _____</td><td></td><td></td><td></td><td></td></tr><tr><td>e _____</td><td></td><td></td><td></td><td></td></tr><tr><td>104 Subtotal (add columns (B), (D), and (E))</td><td></td><td></td><td>325,652</td><td>91,130</td></tr><tr><td>105 Total (add line 104, columns (B), (D), and (E))</td><td></td><td></td><td></td><td>416,782</td></tr></table>	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 CERTIFICATIONS				8,141	b MARTIAL ARTS SERVICES				7,324	c PROMOTIONS				73,362	d SANCTIONS				2,100	e					f Medicare/Medicaid payments					g Fees and contracts from government agencies					94 Membership dues and assessments		3	321,721		95 Interest on savings and temporary cash investments				203	96 Dividends and interest from securities					97 Net rental income or (loss) from real estate					a debt-financed property					b non 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		3	3,931		103 Other revenue a _____					b _____					c _____					d _____					e _____					104 Subtotal (add columns (B), (D), and (E))			325,652	91,130	105 Total (add line 104, columns (B), (D), and (E))				416,782
Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income																																																																																																																																								
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a CERTIFICATIONS				8,141																																																																																																																																								
b MARTIAL ARTS SERVICES				7,324																																																																																																																																								
c PROMOTIONS				73,362																																																																																																																																								
d SANCTIONS				2,100																																																																																																																																								
e																																																																																																																																												
f Medicare/Medicaid payments																																																																																																																																												
g Fees and contracts from government agencies																																																																																																																																												
94 Membership dues and assessments		3	321,721																																																																																																																																									
95 Interest on savings and temporary cash investments				203																																																																																																																																								
96 Dividends and interest from securities																																																																																																																																												
97 Net rental income or (loss) from real estate																																																																																																																																												
a debt-financed property																																																																																																																																												
b non 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		3	3,931																																																																																																																																									
103 Other revenue a _____																																																																																																																																												
b _____																																																																																																																																												
c _____																																																																																																																																												
d _____																																																																																																																																												
e _____																																																																																																																																												
104 Subtotal (add columns (B), (D), and (E))			325,652	91,130																																																																																																																																								
105 Total (add line 104, columns (B), (D), and (E))				416,782																																																																																																																																								
Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.																																																																																																																																												

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See 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)
93A	CERTIFICATION OF MEMBERS IN VARIOUS JUDO CLASSIFICATIONS
93B	PROMOTION AND CERTIFICATION IN MARTIAL ARTS OTHER THAN JUDO
93C	PROMOTION AND SPONSORING VARIOUS JUDO COMPETITIONS
93D	APPROVAL OF COMPETITION EVENTS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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 the instructions.)	
(a)	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(b)	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).	

Part XI

Information Regarding Transfers To and From Controlled Entities Complete only if the organization is a controlling organization as defined in section 512(b)(13)

106	Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity			Yes	No
					No
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
Totals					

107	Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity			Yes	No
					No
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
Totals					

108	Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?			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.					
Please Sign Here	***** Signature of officer		2008-11-12 Date		
	JAMES R WEBB PRESIDENT Type or print name and title				

Paid Preparer's Use Only	Preparer's signature	JEFFREY A WYCKOFF CPA	Date	2008-11-12	Check if self-employed	<input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4		WYCKOFF & ASSOCIATES PC		EIN		Phone no (719) 633-8607
		3280 E WOODMEN RD STE 210 COLORADO SPRINGS, CO 80920					

SCHEDULE A
(Form 990 or 990EZ)

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 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

2007

Department of the Treasury
Internal Revenue Service

Name of the organization
UNITED STATES JUDO ASSOCIATION INC

Employer identification number
72-0629934

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
None				
Total number of other employees paid over \$50,000 ▶				

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individual 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
None		
Total number of others receiving over \$50,000 for professional services ▶		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of other contractors receiving over \$50,000 for other services ▶		

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, include 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.)		No
	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 property?	2a	No
b	Lending of money or other extension of credit?	2b	No
c	Furnishing of goods, services, or facilities?	2c	No
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	Yes
e	Transfer of any part of its income or assets?	2e	No
3a	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a	No
b	Did the organization have a section 403(b) annuity plan for its employees?	3b	No
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or structures? If "Yes" attach a detailed statement.	3c	No
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	No
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g.	4a	No
b	Did the organization make any taxable distributions under section 4966?	4b	
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c	
d	Enter the total number of donor advised funds owned at the end of the tax year		
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year		
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts 0		
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year 0		

Part IV

Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that 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 331/3%** 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 331/3%** 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) (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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
☐ Type I ☐ Type II ☐ Type III - Functionally Integrated ☐ Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)					
(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
Total					
14	An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,366	7,162	1,292	15,935	25,755
16 Membership fees received	371,626	284,109	289,766	304,058	1,249,559
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	53,997	75,830	76,439	87,767	294,033
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	394	309	307	333	1,343
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	427,383	367,410	367,804	408,093	1,570,690
24 Line 23 minus line 17	373,386	291,580	291,365	320,326	1,276,657
25 Enter 1% of line 23	4,274	3,674	3,678	4,081	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a
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 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c
d Add Amounts from column (e) for lines 18 19 22 26b					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f
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 (2006) (2005) (2004) (2003)					
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 11b, 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 (2006) (2005) (2004) (2003)					
c Add Amounts from column (e) for lines 15 25,755 16 1,249,559 17 294,033 20 0 21 0					27c 1,569,347
d Add Line 27a total and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e 1,569,347
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	27f 1,570,690				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99 91 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0 09 %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31	
32 Does the organization maintain the following	32a	
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on 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? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
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		(a) Affiliated group totals	(b) To be completed for all electing organizations											
(The term "expenditures" means amounts paid or incurred)														
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— <table><tr><td>If the amount on line 40 is—</td><td>The lobbying nontaxable amount is—</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 40</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></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	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	41	
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													
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) 2007	(b) 2006	(c) 2005	(d) 2004	(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			

Additional Data

Software ID:
Software Version:
EIN: 72-0629934
Name: UNITED STATES JUDO ASSOCIATION INC

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

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
a	EXPENSES	43a			
b	ADVERTISING	43b	400	200	200
c	AWARDS	43c	1,136	1,136	
d	BANK CHARGES	43d	247	123	124
e	COMPUTER SUPPLIES	43e	25,150	12,575	12,575
f	CONTRACT SERVICES	43f	1,650	825	825
g	CREDIT CARD FEES	43g	12,559	6,279	6,280
h	DUES - CLASS A USJI	43h	1,500	750	750
i	EQUIPMENT LEASE	43i	15,152	7,576	7,576
j	GRASS ROOTS DEV EXPENSES	43j	13,840	6,920	6,920
k	INSURANCE - PROPERTY	43k	1,408	704	704
l	INSURANCE - MEMBERS	43l	79,691	79,691	
m	INSURANCE - WORKERS COMP	43m	3,261	1,630	1,631
n	LICENSES / FEES	43n	908	454	454
o	PENALTIES	43o	1,240		1,240
p	TEMPORARY STAFFING	43p	10,466	5,233	5,233

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
KATRINA LUCADAMO 4920 S CAREFREE CIRCLE COLORADO SPRINGS, CO 80917	EXEC OFF MGR 40 00	61,833	625	1,259
JAMES S BREGMAN 1111 ARLINGTON BLVD ARLINGTON, VA 22209	DIRECTOR 1 00	0		
JAMES R WEBB 3811 WOODED CREEK DR DALLAS, TX 75244	PRESIDENT 1 00	0		3,016
DR ANN MARIA ROUSEY DEMARS 2111 7TH ST 8 SANTA MONICA, CA 90405	V-PRESIDENT 1 00	0		
LOWELL F SLAVEN 4840 N 350 E LEBANON, IN 46052	TREASURER 1 00	0		
PETER A CONTARDO 3758 DIVISION DT E GREENWICH, RI 02818	DIRECTOR 1 00	0		
MICHELLE B HOLTZE 4200 WILLISTON RD MINNETONKA, MN 55345	DIRECTOR 1 00	0		
VIRGIL J BOWLES 645 S FRANKLIN RD INDIANAPOLIS, IN 46239	DIRECTOR 1 00	0		
JAMES E PEDRO SR 67 SHORE DR SALEM, NH 03079	DIRECTOR 1 00	0		
ROBERT H SPRALEY 717 W MAIN ST TIPP CITY, OH 45371	DIRECTOR 1 00	0		

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
GARY S GOLTZ 2233 N CAMPUS AVE UPLAND, CA 917841372	COO 1 00	0		
GEORGE R WEERS JR 1121 ROYAL AVE PEKIN, IL 61554	SECRETARY 1 00	0		

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2007

Attachment Sequence No **67**

Name(s) shown on return
UNITED STATES JUDO ASSOCIATION INC

Business or activity to which this form relates
INDIRECT DEPRECIATION

Identifying number
72-0629934

Part I

Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1

Maximum amount See the instructions for a higher limit for certain businesses

125,000

2

Total cost of section 179 property placed in service (see instructions)

3

Threshold cost of section 179 property before reduction in limitation

500,000

4

Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-

5

Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2008 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II

Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14

Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions)

15

Property subject to section 168(f)(1) election

16

Other depreciation (including ACRS)

221

Part III

MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17

MACRS deductions for assets placed in service in tax years beginning before 2007

1,220

18

If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here

☐

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,485	5 0	HY	200 DB	497
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a

Class life

S/L

b

12-year

12 yrs

S/L

c

40-year

40 yrs

MM

S/L

Part IV

Summary (see instructions)

21

Listed property Enter amount from line 28

22

Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr

1,938

23

For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No

24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal(noncommuting) miles driven						
33 Total miles driven during the year Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2007 tax year (see instructions)					
43 Amortization of costs that began before your 2007 tax year					43
44 Total. Add amounts in column (f) See the instructions for where to report					44

TY 2007 General Explanation Attachment

Name: UNITED STATES JUDO ASSOCIATION INC
EIN: 72-0629934

Identifier	Return Reference	Explanation
GENERAL ELECTIONS		

TY 2007 Land etc. Schedule

Name: UNITED STATES JUDO ASSOCIATION INC
EIN: 72-0629934

Category / Item	Cost/Other Basis	Accumulated Depreciation	Book Value
MACHINERY AND EQUIPMENT	14,925	11,023	3,902

TY 2007 Sales Of Inventory Schedule

Name: UNITED STATES JUDO ASSOCIATION INC
EIN: 72-0629934

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
SALES OF INVENTORY	39,079	35,148	3,931