

Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

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)

Sponsoring organizations and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 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.

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 01-01-2008, and ending 12-31-2008

<div><div><div><div><div><input type="checkbox"/> Check if applicable</div><div><input type="checkbox"/> Address change</div><div><input type="checkbox"/> Name change</div><div><input type="checkbox"/> Initial return</div><div><input type="checkbox"/> Termination</div><div><input type="checkbox"/> Amended return</div><div><input type="checkbox"/> Application pending</div></div></div><div>Please use IRS label or print or type. See Specific Instructions.</div></div></div>	<div>C Name of organization UNITED STATES JUDO ASSOCIATION INC</div> <div>Number and street (or P. O. box, if mail is not delivered to street address) Room/suite 21 N UNION BLVD</div> <div>City or town, state or country, and ZIP + 4 COLORADO SPRINGS, CO 80909</div>	<div>D Employer identification number 72-0629934</div> <div>E Telephone number (719) 633-7750</div> <div>F Group Exemption Number</div>
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Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method ☒ Cash ☐ Accrual
Other (specify)

I Website: WWW.USJA-JUDO.ORG	H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
J Organization type (check only one) <input checked="" type="checkbox"/> 501(c)(3) (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 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. \$ 475,423

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	22,162
	2	Program service revenue including government fees and contracts	2	82,002
	3	Membership dues and assessments	3	339,025
	4	Investment income	4	87
	5a	Gross amount from sale of assets other than inventory	5c	
	5b	Less cost or other basis and sales expenses		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)		
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>	6c	
	a	Gross revenue (not including \$ of contributions reported on line 1)		
	b	Less direct expenses other than fundraising expenses		
Expenses	7a	Gross sales of inventory, less returns and allowances	7a	32,147
	b	Less cost of goods sold	7b	27,470
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	4,677
	8	Other revenue (describe)	8	
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	447,953
	10	Grants and similar amounts paid (attach schedule)	10	350
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	219,238
	13	Professional fees and other payments to independent contractors	13	3,842
	14	Occupancy, rent, utilities, and maintenance	14	24,778
Net Assets	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe)	16	196,010
	17	Total expenses (add lines 10 through 16)	17	444,218
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,735
	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)	19	52,148
	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 through 20)	21	55,883
	22	Cash, savings, and investments	22	42,582
	23	Land and buildings	23	8,685
	24	Other assets (describe)	24	7,780
Part II Balance Sheets	25	Total assets	25	59,047
	26	Total liabilities (describe)	26	3,164
	27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	55,883
	28	Net assets or fund balances at end of year (combine lines 25 through 27)	28	55,883

(See the instructions for Part II)		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	50,786	42,582
23	Land and buildings	3,902	8,685
24	Other assets (describe)	6,500	7,780
25	Total assets	61,188	59,047
26	Total liabilities (describe)	9,040	3,164
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	52,148	55,883

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for 501 (c)(3) and (4) organizations and 4947 (a)(1) trusts, optional for others)
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		
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title		
28 SERVICES PROVIDED TO MEMBERS OF THE UNITED STATES JUDO ASSOCIATION (Grants \$ 350)	If this amount includes foreign grants, check here . . . <input type="checkbox"/>	28a 243,298
29		
(Grants \$)	If this amount includes foreign grants, check here . . . <input type="checkbox"/>	29a
30		
(Grants \$)	If this amount includes foreign grants, check here . . . <input type="checkbox"/>	30a
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	32 243,298
Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)		
(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
See Additional Data Table		

Part V Other Information (Note the statement requirements in the instructions for Part VI.)		Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		No
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		No
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T			
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		No
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a _____			
b Did the organization file Form 1120-POL for this year?	37b		No
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____			
39 501(c)(7) organizations. Enter 39a _____			
a Initiation fees and capital contributions included on line 9	39a		
b Gross receipts, included on line 9, for public use of club facilities 39b _____	39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
b Section 501(c)(3) and (4) organizations. 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," complete Schedule L, Part I. 40b	40b		No
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d Enter amount of tax on line 40c 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? 40e	40e		No
41 List the states with which a copy of this return is filed ▶ _____			
42a The books are in care of ▶ UNITED STATES JUDO ASSOCIATION INC Telephone no ▶ (719) 633-7750 21 N UNION BLVD Located at ▶ COLORADO SPRINGS, CO 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)? 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.	42b	Yes	No
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ 43 _____ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ _____			
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.	44		No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ.	45		No

Part VI

Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
b	If "Yes," was the related organization(s) a section 527 organization?		

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

(a) Name and address of each employee paid more than \$100,000	(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 \$100,000				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000		

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

2009-11-06

Date

DR ANN MARIA ROUSEY DEMARS, PRESIDENT

Type or print name and title

Paid Preparer's Use Only

Preparer's signature	PAUL C RIECK, CPA	Date	2009-11-06	Check if self-employed	<input checked="" type="checkbox"/>	Preparer's PTIN (See Gen. Inst. X)
Firm's name (or yours if self-employed), address, and ZIP + 4	WYCKOFF & ASSOCIATES PC				EIN	
3280 E WOODMEN RD STE 210				Phone no. (719) 633-8607		
COLORADO SPRINGS, CO 80920						

May the IRS discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization UNITED STATES JUDO ASSOCIATION INC	Employer identification number 72-0629934
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Part I

Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

- 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).** (Attach Schedule H)
- 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).** (See instructions)
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally Integrated

d

☐

Type III - Other
- e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?
- h

☐

Provide the following information about the organizations the organization supports

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

(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	
Total									

Part II

Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					
2						
3						
4						
5						
6	Public Support subtract line 5 from line 4 (f)					

Total Support

Calendar year	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7	A mounts from line 4					
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					
9	Net income from unrelated business activities, whether or not the business is regularly carried on					
10	Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)					
11	Total Support. (Add lines 7 through 10)					
12	Gross receipts from related activities, etc. (See instructions.)				12	
13	First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here.					

Computation of Public Support Percentage

14	Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)).					14
15	Public Support Percentage for 2007. Schedule A, Part IV-A, line 26f.					15
16a	33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.					▲
b	33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.					▲
17a	10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization.					▲
b	10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization.					▲
18	Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions.					▲

Part III Support Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	291,058	291,271	372,992	343,555	361,187	1,660,063
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	76,439	75,830	53,997	39,079	32,147	277,492
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1-5	367,497	367,101	426,989	382,634	393,334	1,937,555
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						1,937,555

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	367,497	367,101	426,989	382,634	393,334	1,937,555
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	307	309	394	203	87	1,300
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b	307	309	394	203	87	1,300
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support (Add lines 9, 10c, 11 and 12)						1,938,855
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input checked="" type="checkbox"/>						

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	99.933 %
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	99.915 %

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	0.067 %
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.086 %
19a 33 1/3% Tests - 2008. 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 <input checked="" type="checkbox"/>		
b 33 1/3% Tests - 2007. 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 <input checked="" type="checkbox"/>		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions <input checked="" type="checkbox"/>		

Part IV

Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Additional Data

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

Form 990EZ, Part IV - List of 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	(E) Expense account and other allowances
KATRINA LUCADAMO 4920 S CAREFREE CIRCLE COLORADO SPRINGS, CO 80917	EXEC OFF MGR 40	65,205	650	
JAMES S BREGMAN 302 WILDMAN ST NE LEESBURG, VA 20176	DIRECTOR 4	0		
DR ANN MARIA ROUSEY DEMARS 2111 7TH ST 8 SANTA MONICA, CA 90405	PRESIDENT 24	0		
LOWELL F SLAVEN 1512 JESSICA LN MUNCIE, IN 47302	TREASURER 4	0		
MICHELLE B HOLTZ 4200 WILLISTON RD MINNETONKA, MN 55345	DIRECTOR 1	0		
JAMES E PEDRO SR 67 SHORE DR SALEM, NH 03079	DIRECTOR 16	0		
ROBERT H SPRALEY 717 W MAIN ST TIPP CITY, OH 45371	DIRECTOR 1	0		
GARY S GOLTZ 2233 N CAMPUS AVE UPLAND, CA 91784	COO 36	0		
GEORGE R WEERS JR 1121 ROYAL AV PEKIN, IL 61554	SECRETARY 4	0		
ROY HASH 3351 FM 368 SOUTH IOWA PARK, TX 76367	V-PRESIDENT 6	0		
GLENN NAKAWAKI 2524 S TIARA AVE ONTARIO, CA 91761	DIRECTOR 34	0		
DR JAMES M LALLY 2496 SIERRA DR UPLAND, CA 91784	DIRECTOR 4	0		
MICHAEL L SZREJTER 2534 SW 12TH ST BOYNTON BEACH, FL 33426	DIRECTOR 6	0		

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008

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
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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	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

(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 2007 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 2009 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 depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	2,387

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 2008	17	1,830
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		<input type="checkbox"/>

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(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						
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 2008 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	21	
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	22	4,217
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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 depreciation allowance for qualified listed 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) A mortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f) See the instructions for where to report					44

TY 2008 Compensation Explanation

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

Person Name	Explanation
KA TRINA LUCADAMO	
JAMES S BREGMAN	
DR ANIMARIA ROUSEY DEMARS	
LOWELL F SLAVEN	
MICHELLE B HOLTZE	
JAMES E PEDRO SR	

Person Name	Explanation
ROBERT H SPRALEY	
GARY S GOLTZ	
GEORGE R WEERS JR	
ROY HASH	
GLENN NAKAWAKI	
DR JAMES M LALLY	

Person Name	Explanation
MICHAEL L SZREJTER	

TY 2008 General Explanation Attachment

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

Identifier	Return Reference	Explanation
GENERAL ELECTIONS		YEAR ENDED DECEMBER 31, 2008 72-0629934 UNITED STATES JUDO ASSOCIATION INC 21 N UNION BLV D COLORADO SPRINGS, CO 80909 ELECTING OUT OF THE 50% BONUS DEPRECIATION ALLOWANCE FOR ALL ELIGIBLE DEPRECIABLE PROPERTY THE TAXPAYER ELECTS OUT OF THE 50% FIRST-YEAR BONUS DEPRECIATION ALLOWANCE UNDER IRC SECTION 168(K) FOR ALL ELIGIBLE ASSET CLASSES OF DEPRECIABLE PROPERTY ACQUIRED AFTER DECEMBER 31, 2007 THIS ELECTION APPLIES TO ALL ELIGIBLE DEPRECIABLE PROPERTY PLACED IN SERVICE AFTER DECEMBER 31, 2007

TY 2008 Other Assets Schedule

Name: UNITED STATES JUDO ASSOCIATION INC

EIN: 72-0629934

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS RECEIVABLE		1,280
INVENTORIES FOR SALE OR USE	6,500	6,500
	6,500	7,780

TY 2008 Other Expenses Schedule

Name: UNITED STATES JUDO ASSOCIATION INC

EIN: 72-0629934

Description	Amount
EXPENSES	
TRAVEL - PRESIDENT	1,866
TRAVEL - STAFF	2,963
ADVERTISING	600
AWARDS	936
BANK CHARGES	446
COMPUTER SUPPLIES	6,495
CREDIT CARD FEES	13,333
DUES - CLASS A USJI	1,500
EQUIPMENT LEASE	18,750
GRASS ROOTS DEV EXPENSES	16,839
INSURANCE - MEMBERS	45,249
INSURANCE - MEMBERS	34,754
INSURANCE - PROPERTY	1,424
INSURANCE - WORKERS COMP	700
LICENSES / FEES	670
OFFICE SUPPLIES	8,100
PENALTIES	1,072
POSTAGE	20,516
PRINTING	13,026
TELEPHONE/FAX/DSL	6,771

TY 2008 Other Liabilities Schedule

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

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	9,040	3,164
	9,040	3,164