

Return of Private Foundation

Form Department of the Treasury Internal Revenue Service

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2019, or tax year beginning 01-01-2019, and ending 12-31-2019

Name of foundation US KIDS GOLF FOUNDATION INC		A Employer identification number 80-0025870
Number and street (or P.O. box number if mail is not delivered to street address) 3040 NORTHWOODS PARKWAY	Room/suite	B Telephone number (see instructions) (770) 441-3077
City or town, state or province, country, and ZIP or foreign postal code NORCROSS, GA 30071		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here..... <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ... <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 369,758	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)			0	
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances 3,005,436				
b Less: Cost of goods sold 1,159,049					
c Gross profit or (loss) (attach schedule)	1,846,387		1,846,387		
11 Other income (attach schedule)	8,261,105	0	8,261,105		
12 Total. Add lines 1 through 11	10,107,492	0	10,107,492		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	156,100	0	0	156,100
	14 Other employee salaries and wages	1,438,081	0	0	1,438,081
	15 Pension plans, employee benefits	171,958	0	0	171,958
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	19,063	0	0	19,063
	c Other professional fees (attach schedule)	106,265	0	0	106,265
	17 Interest	94,381	0	0	94,381
	18 Taxes (attach schedule) (see instructions)	171,952	0	0	171,952
	19 Depreciation (attach schedule) and depletion	419,555	0	419,555	
	20 Occupancy	220,053	0	0	220,053
	21 Travel, conferences, and meetings	88,842	0	0	88,842
	22 Printing and publications				
	23 Other expenses (attach schedule)	7,177,212	0	12,257	7,164,955
	24 Total operating and administrative expenses. Add lines 13 through 23	10,063,462	0	431,812	9,631,650
25 Contributions, gifts, grants paid	0			0	
26 Total expenses and disbursements. Add lines 24 and 25	10,063,462	0	431,812	9,631,650	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	44,030				
b Net investment income (if negative, enter -0-)		0			
c Adjusted net income (if negative, enter -0-)			9,675,680		

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	266,192	369,758	369,758
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ <u>42,232</u>			
	Less: allowance for doubtful accounts ▶ _____	9,526	42,232	
	4 Pledges receivable ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ <u>48,541</u>			
	Less: allowance for doubtful accounts ▶ _____ <u>0</u>	35,699	48,541	0
	8 Inventories for sale or use	205,524	198,349	
	9 Prepaid expenses and deferred charges	54,403	60,734	
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶ _____			
Less: accumulated depreciation (attach schedule) ▶ _____				
12 Investments—mortgage loans				
13 Investments—other (attach schedule)				
14 Land, buildings, and equipment: basis ▶ <u>7,608,425</u>				
Less: accumulated depreciation (attach schedule) ▶ <u>1,613,122</u>	6,361,118	5,995,303	0	
15 Other assets (describe ▶ _____)	25,291	14,105	0	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	6,957,753	6,729,022	369,758	
Liabilities	17 Accounts payable and accrued expenses	281,974	340,959	
	18 Grants payable			
	19 Deferred revenue.	508,986	436,560	
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)	1,218,653	1,034,360	
	22 Other liabilities (describe ▶ _____)	2,889,520	2,814,493	
	23 Total liabilities (add lines 17 through 22)	4,899,133	4,626,372	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0	0	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	2,058,620	2,102,650	
29 Total net assets or fund balances (see instructions)	2,058,620	2,102,650		
30 Total liabilities and net assets/fund balances (see instructions)	6,957,753	6,729,022		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	2,058,620
2 Enter amount from Part I, line 27a	2	44,030
3 Other increases not included in line 2 (itemize) ▶ _____	3	0
4 Add lines 1, 2, and 3	4	2,102,650
5 Decreases not included in line 2 (itemize) ▶ _____	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	6	2,102,650

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			

Capital gain net income or (net capital loss)	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	9,573,929	259,992	36.823937
2017	9,138,688	393,347	23.233145
2016	7,836,265	586,101	13.370161
2015	6,396,380	1,378,249	4.640947
2014	4,586,032	1,289,977	3.555127

2 Total of line 1, column (d)	81.623317
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	16.324663
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	313,205
5 Multiply line 4 by line 3	5,112,966
6 Enter 1% of net investment income (1% of Part I, line 27b)	0
7 Add lines 5 and 6	5,112,966
8 Enter qualifying distributions from Part XII, line 4	9,631,650

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here [] and enter "N/A" on line 1.
Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here [x] and enter 1% of Part I, line 27b
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)
3 Add lines 1 and 2.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-
6 Credits/Payments:
a 2019 estimated tax payments and 2018 overpayment credited to 2019
b Exempt foreign organizations—tax withheld at source
c Tax paid with application for extension of time to file (Form 8868)
d Backup withholding erroneously withheld
7 Total credits and payments. Add lines 6a through 6d
8 Enter any penalty for underpayment of estimated tax. Check here [] if Form 2220 is attached.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.
11 Enter the amount of line 10 to be: Credited to 2020 estimated tax Refunded

Part VII-A Statements Regarding Activities

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition).
c Did the foundation file Form 1120-POL for this year?
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:
(1) On the foundation. (2) On foundation managers.
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers.
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments?
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
b If "Yes," has it filed a tax return on Form 990-T for this year?
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:
• By language in the governing instrument, or
• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?
7 Did the foundation have at least \$5,000 in assets at any time during the year?
8a Enter the states to which the foundation reports or with which it is registered (see instructions)
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G?
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the taxable year beginning in 2019?
10 Did any persons become substantial contributors during the tax year?

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.				No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions				No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>WWW.USKIDSGOLF.COM</u>	Yes			
14	The books are in care of ► <u>DAN VAN HORN</u> Telephone no. ► <u>(770) 441-3077</u> Located at ► <u>3040 NORTHWOODS PARKWAY NORCROSS GA 30071</u> ZIP+4 ► _____				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year 15				
16	At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign		Yes	No	No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

1a	During the year did the foundation (either directly or indirectly):				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>	1b			No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?	1c			No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a	At the end of tax year 2019, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► 20____, 20____, 20____, 20____				
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b			
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 20____, 20____, 20____, 20____				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
b	If "Yes," did it have excess business holdings in 2019 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period?(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2019.)	3b			
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a			No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?	4b			No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions. Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions. Yes No

Organizations relying on a current notice regarding disaster assistance check here. Yes No

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? Yes No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No

b If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year? Yes No

	Yes	No
5b		
6b		No
7b		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See 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 and deferred compensation	(e) Expense account, other allowances
DAN B VAN HORN 4595 MILLBROOK DRIVE NW ATLANTA, GA 30327	OFFICER 20.00	156,100	6,650	0
JENNIFER L VAN HORN 4595 MILLBROOK DRIVE NW ATLANTA, GA 30327	OFFICER 5.00	0	0	0
DEWEY CRIM 242 SOUTHERN HILL DRIVE DULUTH, GA 30097	OFFICER 2.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If 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 and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000. ▶ 0

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

Part VIII

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
ELEONORA FIACHETTI GEERTS VIA DEGLI OLMETTI 2/B FORMELLO 00060 IT	GOLF EDUCATION SUPPORT	88,303
NATALIA LEAL RAMIREZ DE ARELLANDO ROQUE ESTRDA 38 MEXICO CITY MX	GOLF EDUCATION SUPPORT	81,312
DONDEE GOLF ENTERPRISES INC 2000 SE ST LUCIE BLVD STUART,FL 34996	GOLF EDUCATION SUPPORT	80,409
K & J SPORTS LLC 4 HICKORY LANE NORTH BRUNSWICK,NJ 08902	GOLF EDUCATION SUPPORT	64,364
TARHEEL COMMUNICATIONS SOLUTIONS LLC 1 COLLETT LANE PINEHURST,NC 28374	GOLF EDUCATION SUPPORT	59,734

Total number of others receiving over \$50,000 for professional services. **4**

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 OPERATION OF LOCAL, REGIONAL AND WORLD CHAMPIONSHIP GOLF QUALIFIERS; WORLD CHAMPIONSHIP GOLF TOURNAMENTS AND FAMILY GOLF CAMPS.	9,631,650
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions. 3	

Total. Add lines 1 through 3 **0**

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	317,975
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	317,975
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d.	3	317,975
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	4,770
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	313,205
6	Minimum investment return. Enter 5% of line 5.	6	15,660

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	
2a	Tax on investment income for 2019 from Part VI, line 5.	2a	
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	7	

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	1a	9,631,650
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	9,631,650
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions.	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	9,631,650

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only.				
b Total for prior years: 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2019:				
a From 2014.				
b From 2015.				
c From 2016.				
d From 2017.				
e From 2018.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ _____				
a Applied to 2018, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2019 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2019. (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2015				
b Excess from 2016				
c Excess from 2017.				
d Excess from 2018				
e Excess from 2019				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling 2004-05-14

b. Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year				(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	15,660	13,000	19,667	29,305	77,632
b 85% of line 2a	13,311	11,050	16,717	24,909	65,987
c Qualifying distributions from Part XII, line 4 for each year listed	9,631,650	9,573,929	9,138,688	7,836,440	36,180,707
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0	0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	9,631,650	9,573,929	9,138,688	7,836,440	36,180,707
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	10,440	8,667	13,111	19,537	51,755
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Total			▶ 3a	0
b <i>Approved for future payment</i>				
Total			▶ 3b	0

Part XVI-A Analysis of Income-Producing Activities

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include Program service revenue, membership dues, interest on savings, dividends, rental income, investment income, gain from sales, and other revenue.

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes.

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2019 IRS 990 e-File Render

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING & LEGAL FEES	19,063	0	0	19,063

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2019 IRS 990 e-File Render

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description of Amortized Expenses	Date Acquired, Completed, or Expended	Amount Amortized	Deduction for Prior Years	Amortization Method	Current Year Amortization	Net Investment Income	Adjusted Net Income	Total Amount of Amortization
CURRENT YEAR AMORTIZATION	2017-07-01	153,800	138,194	60.00000000000000	12,257	0	12,257	150,451

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2019 IRS 990 e-File Render

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
CURRENT YEAR DEPRECIATION	2017-07-01	4,693,969	1,187,113	SL	7.000000000000	419,555	0	419,555	
LAND	2017-07-01	2,914,456		L		0	0	0	

TY 2019 IRS 990 e-File Render**Name:** US KIDS GOLF FOUNDATION INC**EIN:** 80-0025870

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
CURRENT YEAR DEPRECIATION	4,693,969	1,606,668	3,087,301	
CURRENT YEAR AMORTIZATION	153,800	150,451	3,349	
LAND	2,914,456	0	2,914,456	

TY 2019 IRS 990 e-File Render

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
WEB SITE DEVELOPMENT COSTS, NET	17,665	6,638	
DEPOSITS	7,626	7,467	

TY 2019 IRS 990 e-File Render**Name:** US KIDS GOLF FOUNDATION INC**EIN:** 80-0025870

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MOVING EXPENSES	64	0	0	64
POSTAGE & SHIPPING	1,192	0	0	1,192
EDUCATION/DUES	1,849	0	0	1,849
CAMP EXPENSE	2,084	0	0	2,084
CONTRACT LABOR	3,353	0	0	3,353
SECURITY	4,094	0	0	4,094
UNIFORMS	8,214	0	0	8,214
WEBSITE MAINTENANCE EXPENSE	11,132	0	0	11,132
BANK AND CREDIT CARD FEES	11,278	0	0	11,278
TRASH REMOVAL	12,936	0	0	12,936
LAUNDRY/LINENS	15,034	0	0	15,034
TELEPHONE EXPENSE	16,851	0	0	16,851
ACADEMY OPERATIONS EXPENSES	20,034	0	0	20,034
DUES AND SUBSCRIPTIONS	26,349	0	0	26,349
OTHER SUPPLIES	38,916	0	0	38,916
REPAIRS & MAINTENANCE	41,247	0	0	41,247
SALES AND MARKETING	54,641	0	0	54,641
INSURANCE	59,108	0	0	59,108
LANDSCAPING	83,192	0	0	83,192
PAYROLL PROCESSING EXPENSE	96,285	0	0	96,285
EQUIPMENT RENTAL	110,592	0	0	110,592
SMALL EQUIPMENT AND SUPPLIES	111,637	0	0	111,637
OFFICE SUPPLIES	122,238	0	0	122,238
OFFICE EXPENSE	275,475	0	0	275,475
MERCHANT DISCOUNT FEES	286,572	0	0	286,572
ADVERTISING	323,625	0	0	323,625
TOURNAMENT EXPENSES	5,426,963	0	0	5,426,963
AMORTIZATION	12,257	0	12,257	0

TY 2019 IRS 990 e-File Render**Name:** US KIDS GOLF FOUNDATION INC**EIN:** 80-0025870

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
CERTIFIED INSTRUCTORS	118,472		118,472
CERTIFIED RENEWALS	92,920		92,920
FALL LOCAL TOUR ENTRY FEES	1,439,020		1,439,020
INT'L CHAMPIONSHIP ENTRY FEES	468,828		468,828
INT'L FALL LOCAL TOUR	212,103		212,103
INT'L SPRING LOCAL TOUR ENTRY	142,647		142,647
INT'L SUMMER LOCAL TOUR ENTRY	55,772		55,772
INT'L WINTER LOCAL TOUR	46,711		46,711
LOCAL TOUR MEMBER FEE	1,094,118		1,094,118
PARENT CHILD EVENTS	114,670		114,670
PUTTING INSTRUCTION	5,050		5,050
REGIONAL CHAMPIONSHIP ENTRY FEES	998,906		998,906
ROOM EVENT COMMISSION	53,390		53,390
SPRING LOCAL TOUR ENTRY FEES	1,157,005		1,157,005
STATE CHAMPIONSHIP ENTRY	342,571		342,571
SUMMER LOCAL TOUR ENTRY FEES	825,296		825,296
TEAM GOLF	52,830		52,830
TEEN WORLD CHAMPIONSHIP ENTRY FEES	205,696		205,696
WINTER LOCAL TOUR ENTRY FEES	329,968		329,968
WORLD CHAMPIONSHIP ENTRY FEES	505,132		505,132

TY 2019 IRS 990 e-File Render

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description	Beginning of Year - Book Value	End of Year - Book Value
DUE TO RELATED PARTY	2,889,520	2,814,493

TY 2019 IRS 990 e-File Render

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER FEES	106,265	0	0	106,265

TY 2019 IRS 990 e-File Render

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	147,483	0	0	147,483
PROPERTY TAXES	21,517	0	0	21,517
BUSINESS LICENSE	2,952	0	0	2,952