

Return of Private Foundation

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

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2019

Open to Public Inspection

Form 990-PF

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or tax year beginning , and ending

Name of foundation
U.S. KIDS GOLF FOUNDATION, INC.

Number and street (or P.O. box number if mail is not delivered to street address) Room/suite
3040 NORTHWOODS PARKWAY

City or town, state or province, country, and ZIP or foreign postal code
NORCROSS, GA 30071

A Employer identification number
**** - *** 5870**

B Telephone number
770-441-3077

C If exemption application is pending, check here

D 1. Foreign organizations, check here
2. Foreign organizations meeting the 85% test, check here and attach computation

E If private foundation status was terminated under section 507(b)(1)(A), check here

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

G Check all that apply: Initial return Initial return of a former public charity
 Final return Amended return
 Address change Name change

H Check type of organization: Section 501(c)(3) exempt private foundation
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$ 369,758.**

J Accounting method: Cash Accrual
 Other (specify) _____ (Part I, column (d), must be on cash basis.)

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).)		(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				
	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.			STATEMENT 1
b Less: Cost of goods sold	1,159,049.				
c Gross profit or (loss)	1,846,387.		1,846,387.		
11 Other income	8,261,105.	0.	8,261,105.	STATEMENT 2	
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				
	b Accounting fees	STMT 3 19,063.	0.	0.	19,063.
	c Other professional fees	STMT 4 106,265.	0.	0.	106,265.
	17 Interest	94,381.	0.	0.	94,381.
	18 Taxes	STMT 5 171,952.	0.	0.	171,952.
	19 Depreciation 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	STMT 6 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.		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	42,232.			
		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				
	7	Other notes and loans receivable	48,541.			
		Less: allowance for doubtful accounts	0.	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				
	b	Investments - corporate stock				
	c	Investments - corporate bonds				
	11	Investments - land, buildings, and equipment: basis				
	Less: accumulated depreciation					
12	Investments - mortgage loans					
13	Investments - other					
14	Land, buildings, and equipment: basis	7,608,425.				
	Less: accumulated depreciation	STMT 7 1,613,122.	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		1,218,653.	1,034,360.	
	22	Other liabilities (describe) DUE TO RELATED PAR		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		2,058,620.	2,102,650.		
30	Total liabilities and net assets/fund balances		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 (for example, 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	NONE		
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.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	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). 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 doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the 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)	2	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	3	16.324663
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	313,205.
5 Multiply line 4 by line 3	5	5,112,966.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	5,112,966.
8 Enter qualifying distributions from Part XII, line 4	8	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)

Table with 11 rows for excise tax calculation. Includes fields for exempt foundations, domestic foundations, tax under section 511, add lines, subtitle A tax, tax based on investment income, credits/payments (6a-6d), total credits, penalty, tax due, overpayment, and amount of line 10 to be credited to 2020 estimated tax.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns include question number, Yes, and No. Questions cover political campaigns, political expenditures, Form 1120-POL filing, unrelated business gross income, liquidation, section 508(e) requirements, assets, states reported, Form 990-PF distribution, private operating foundation status, and substantial contributors.

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
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges?
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?
Website address WWW.USKIDSGOLF.COM
14 The books are in care of DAN VAN HORN Telephone no. 770-441-3077
Located at 3040 NORTHWOODS PARKWAY, NORCROSS, GA ZIP+4 30071
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here
and enter the amount of tax-exempt interest received or accrued during the year 15 N/A
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 country

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?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(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.)
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
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?
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 (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019?
If "Yes," list the years
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.)
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
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?

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

		Yes	No
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))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	N/A	5b	
Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>		
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?	N/A <input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	X
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	7b	
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(s) during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

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

1 List all officers, directors, trustees, and foundation managers and their compensation.

(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). 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

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

3 Five highest-paid independent contractors for professional services. 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, ITALY 00060	GOLF EDUCATION SUPPORT	88,303.
NATALIA LEAL RAMIREZ DE ARELLANDO ROQUE ESTRDA 38, MEXICO CITY, MEXICO	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

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

N/A

	(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:				
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 (e).)				
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 instr.				
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				
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)

1 a 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 **05/14/04**

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

	Tax year		Prior 3 years		(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2 a 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).)

NONE

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.

NONE

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.

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 Name and address (home or business)	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
a <i>Paid during the year</i> NONE				
Total			▶ 3a	0.
b <i>Approved for future payment</i> NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Table with 5 main 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, Net rental income, and other revenue. Totals are 0 and 10,107,492.

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. Includes entries 1A and 10.

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of:
(1) Cash
(2) Other assets
b Other transactions:
(1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
d If the answer to any of the above is "Yes," complete the following schedule.

Table with columns Yes and No, and rows 1a(1), 1a(2), 1b(1) through 1b(6), and 1c.

Table with columns (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, and (d) Description of transfers, transactions, and sharing arrangements. Contains 'N/A' in column (c).

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? [] Yes [X] No

Table with columns (a) Name of organization, (b) Type of organization, and (c) Description of relationship. Contains 'N/A' in column (a).

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 taxpayer) is based on all information of which preparer has any knowledge. Signature of officer or trustee: DAVID L. MUSSER, Title: PRESIDENT

May the IRS discuss this return with the preparer shown below? See instr. [X] Yes [] No

Paid Preparer Use Only section containing fields for Print/Type preparer's name (DAVID L. MUSSER, CPA), Preparer's signature (DAVID L. MUSSER), Date (11/10/20), Firm's name (NICHOLS, CAULEY & ASSOCIATES, LLC), Firm's address (1825 BARRETT LAKES BLVD NW, SUITE 200 KENNESAW, GA 30144), Firm's EIN (**-***5857), and Phone no. (770-422-0598).

FORM 990-PF

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 1

INCOME

1. GROSS RECEIPTS	3,080,918	
2. RETURNS AND ALLOWANCES	75,482	
3. LINE 1 LESS LINE 2		3,005,436
4. COST OF GOODS SOLD (LINE 15)	1,159,049	
5. GROSS PROFIT (LINE 3 LESS LINE 4).		1,846,387
6. OTHER INCOME		
7. GROSS INCOME (ADD LINES 5 AND 6)		1,846,387

COST OF GOODS SOLD

8. INVENTORY AT BEGINNING OF YEAR	205,524	
9. MERCHANDISE PURCHASED.	1,120,703	
10. COST OF LABOR	31,171	
11. MATERIALS AND SUPPLIES		
12. OTHER COSTS.		
13. ADD LINES 8 THROUGH 12		1,357,398
14. INVENTORY AT END OF YEAR	198,349	
15. COST OF GOODS SOLD (LINE 13 LESS LINE 14).		1,159,049

FORM 990-PF

OTHER INCOME

STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CERTIFIED INSTRUCTORS	118,472.	0.	118,472.
CERTIFIED RENEWALS	92,920.	0.	92,920.
FALL LOCAL TOUR ENTRY FEES	1,439,020.	0.	1,439,020.
INT'L CHAMPIONSHIP ENTRY FEES	468,828.	0.	468,828.
INT'L FALL LOCAL TOUR	212,103.	0.	212,103.
INT'L SPRING LOCAL TOUR ENTRY	142,647.	0.	142,647.
INT'L SUMMER LOCAL TOUR ENTRY	55,772.	0.	55,772.
INT'L WINTER LOCAL TOUR	46,711.	0.	46,711.
LOCAL TOUR MEMBER FEE	1,094,118.	0.	1,094,118.
PARENT CHILD EVENTS	114,670.	0.	114,670.
PUTTING INSTRUCTION	5,050.	0.	5,050.
REGIONAL CHAMPIONSHIP ENTRY FEES	998,906.	0.	998,906.
ROOM EVENT COMMISSION	53,390.	0.	53,390.
SPRING LOCAL TOUR ENTRY FEES	1,157,005.	0.	1,157,005.
STATE CHAMPIONSHIP ENTRY	342,571.	0.	342,571.
SUMMER LOCAL TOUR ENTRY FEES	825,296.	0.	825,296.
TEAM GOLF	52,830.	0.	52,830.
TEEN WORLD CHAMPIONSHIP ENTRY FEES	205,696.	0.	205,696.
WINTER LOCAL TOUR ENTRY FEES	329,968.	0.	329,968.
WORLD CHAMPIONSHIP ENTRY FEES	505,132.	0.	505,132.
TOTAL TO FORM 990-PF, PART I, LINE 11	8,261,105.	0.	8,261,105.

FORM 990-PF

ACCOUNTING FEES

STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING & LEGAL FEES	19,063.	0.	0.	19,063.
TO FORM 990-PF, PG 1, LN 16B	19,063.	0.	0.	19,063.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OTHER FEES	106,265.	0.	0.	106,265.
TO FORM 990-PF, PG 1, LN 16C	106,265.	0.	0.	106,265.

FORM 990-PF

TAXES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) 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.
TO FORM 990-PF, PG 1, LN 18	171,952.	0.	0.	171,952.

FORM 990-PF

OTHER EXPENSES

STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) 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.
TO FORM 990-PF, PG 1, LN 23	7,177,212.	0.	12,257.	7,164,955.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK 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.
TOTAL TO FM 990-PF, PART II, LN 14	7,762,225.	1,757,119.	6,005,106.

FORM 990-PF OTHER ASSETS STATEMENT 8

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
WEB SITE DEVELOPMENT COSTS, NET	17,665.	6,638.	0.
DEPOSITS	7,626.	7,467.	0.
TO FORM 990-PF, PART II, LINE 15	25,291.	14,105.	0.

FORM 990-PF OTHER LIABILITIES STATEMENT 9

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DUE TO RELATED PARTY	2,889,520.	2,814,493.
TOTAL TO FORM 990-PF, PART II, LINE 22	2,889,520.	2,814,493.

FORM 990-PF

PROGRAM SERVICE REVENUE

STATEMENT 10

DESCRIPTION	BUS CODE	UNRELATED BUSINESS INC	EXCL CODE	EXCLUDED AMOUNT	RELATED OR EXEMPT FUNC- TION INCOME
CERTIFIED INSTRUCTORS					118,472.
CERTIFIED RENEWALS					92,920.
FALL LOCAL TOUR ENTRY FEES					1,439,020.
INT'L CHAMPIONSHIP ENTRY FEES					468,828.
INT'L FALL LOCAL TOUR					212,103.
INT'L SPRING LOCAL TOUR ENTRY					142,647.
INT'L SUMMER LOCAL TOUR ENTRY					55,772.
INT'L WINTER LOCAL TOUR					46,711.
LOCAL TOUR MEMBER FEE					1,094,118.
PARENT CHILD EVENTS					114,670.
PUTTING INSTRUCTION					5,050.
REGIONAL CHAMPIONSHIP ENTRY FEES					998,906.
ROOM EVENT COMMISSION					53,390.
SPRING LOCAL TOUR ENTRY FEES					1,157,005.
STATE CHAMPIONSHIP ENTRY					342,571.
SUMMER LOCAL TOUR ENTRY FEES					825,296.
TEAM GOLF					52,830.
TEEN WORLD CHAMPIONSHIP ENTRY FEES					205,696.
WINTER LOCAL TOUR ENTRY FEES					329,968.
WORLD CHAMPIONSHIP ENTRY FEES					505,132.
TOTAL TO FORM 990-PF, PG 12, LINE 1					8,261,105.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2019

For calendar year 2019 or other tax year beginning _____, and ending _____

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input type="checkbox"/> 501(c)() <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p>	<p>Print or Type</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) U.S. KIDS GOLF FOUNDATION, INC.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 3040 NORTHWOODS PARKWAY</p> <p>City or town, state or province, country, and ZIP or foreign postal code NORCROSS, GA 30071</p>	<p>D Employer identification number (Employees' trust, see instructions.) **-***5870</p> <p>E Unrelated business activity code (See instructions.) 722100</p>
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C Book value of all assets at end of year **174,163.**

F Group exemption number (See instructions.) ▶ _____

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Enter the number of the organization's unrelated trades or businesses. ▶ **2** Describe the only (or first) unrelated trade or business here ▶ **RESTAURANT**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subidiary controlled group? Yes No
 If "Yes," enter the name and identifying number of the parent corporation. ▶ _____

J The books are in care of ▶ **DAN VAN HORN** Telephone number ▶ **770-441-3077**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 419,846.			
b Less returns and allowances c Balance ▶	1c 419,846.		
2 Cost of goods sold (Schedule A, line 7)	2 208,934.		
3 Gross profit. Subtract line 2 from line 1c	3 210,912.		210,912.
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule)	12		
13 Total. Combine lines 3 through 12	13 210,912.		210,912.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)		14	15	16	17	18	19	20	21a	21b	22	23	24	25	26	27	28	29	30	31
14 Compensation of officers, directors, and trustees (Schedule K)																				
15 Salaries and wages			226,882.																	
16 Repairs and maintenance			570.																	
17 Bad debts																				
18 Interest (attach schedule) (see instructions)																				
19 Taxes and licenses			30,624.																	
20 Depreciation (attach Form 4562)		20	9,691.																	
21 Less depreciation claimed on Schedule A and elsewhere on return		21a								21b 9,691.										
22 Depletion																				
23 Contributions to deferred compensation plans																				
24 Employee benefit programs			15,024.																	
25 Excess exempt expenses (Schedule I)																				
26 Excess readership costs (Schedule J)																				
27 Other deductions (attach schedule)			SEE STATEMENT 11														187,846.			
28 Total deductions. Add lines 14 through 27																	470,637.			
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13																	-259,725.			
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			SEE STATEMENT 12														0.			
31 Unrelated business taxable income. Subtract line 30 from line 29																	-259,725.			

Part III Total Unrelated Business Taxable Income		
32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32 3,375.
33	Amounts paid for disallowed fringes	33
34	Charitable contributions (see instructions for limitation rules)	34 0.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35 3,375.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) STMT 13	36 3,375.
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38 1,000.
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39 0.

Part IV Tax Computation		
40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40 0.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41
42	Proxy tax. See instructions	42
43	Alternative minimum tax (trusts only)	43
44	Tax on Noncompliant Facility Income. See instructions	44
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45 0.

Part V Tax and Payments		
46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a
b	Other credits (see instructions)	46b
c	General business credit. Attach Form 3800	46c
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d
e	Total credits. Add lines 46a through 46d	46e
47	Subtract line 46e from line 45	47 0.
48	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	48
49	Total tax. Add lines 47 and 48 (see instructions)	49 0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50 0.
51a	Payments: A 2018 overpayment credited to 2019	51a
b	2019 estimated tax payments	51b
c	Tax deposited with Form 8868	51c
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d
e	Backup withholding (see instructions)	51e
f	Credit for small employer health insurance premiums (attach Form 8941)	51f
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	51g
52	Total payments. Add lines 51a through 51g	52
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	53
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	56

Part VI Statements Regarding Certain Activities and Other Information (see instructions)		
57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.	<input type="checkbox"/> <input checked="" type="checkbox"/>
59	Enter the amount of tax-exempt interest received or accrued during the tax year \$	

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	PRESIDENT	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	DAVID L. MUSSER, CPA			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	DAVID L. MUSSER, CPA	DAVID L. MUSSER, CPA	11/10/20	PTIN P00107157
Firm's name NICHOLS, CAULEY & ASSOCIATES, LLC			Firm's EIN ** - ***5857	
Firm's address 1825 BARRETT LAKES BLVD NW, SUITE 200 KENNESAW, GA 30144			Phone no. 770-422-0598	

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **FIFO**

1	Inventory at beginning of year	1	24,069.	6	Inventory at end of year	6	16,879.
2	Purchases	2	201,744.	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	208,934.
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a	Additional section 263A costs (attach schedule)	4a					
4b	Other costs (attach schedule)	4b					X
5	Total. Add lines 1 through 4b	5	225,813.				

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 0. (b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8			0.	0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	
Totals			0.	0.	

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 5 minus column 6, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 25.
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0. <small>Enter here and on page 1, Part I, line 11, col. (A).</small>	0. <small>Enter here and on page 1, Part I, line 11, col. (B).</small>				0. <small>Enter here and on page 1, Part II, line 26.</small>

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 11
DESCRIPTION		AMOUNT
ADVERTISING		8,864.
BANK CHARGES		864.
CASH OVER/SHORT		20.
EMPLOYEE RELATIONS		2,851.
INSURANCE EXPENSE		5,738.
LAUNDRY/LINENS		15,034.
LEGAL & PROFESSIONAL		10,843.
M&E		139.
MERCHANT FEES		8,062.
MUSIC		300.
PAYROLL PROCESSING FEES		24,863.
PEST CONTROL		1,644.
RENT		60,562.
SUPPLIES		42,437.
TRAVEL		126.
UNIFORMS		5,499.
TOTAL TO FORM 990-T, PAGE 1, LINE 27		187,846.

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT 12
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/18	441,472.	0.	441,472.	441,472.
NOL CARRYOVER AVAILABLE THIS YEAR			441,472.	441,472.

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT 13
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/15	231.	0.	231.	231.
12/31/17	365,370.	0.	365,370.	365,370.
NOL CARRYOVER AVAILABLE THIS YEAR			365,601.	365,601.

**SCHEDULE M
(Form 990-T)**

**Unrelated Business Taxable Income from an
Unrelated Trade or Business**

ENTITY **1**

OMB No. 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or other tax year beginning _____, and ending _____

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

Name of the organization **U.S. KIDS GOLF FOUNDATION, INC.** Employer identification number **** - *** 5870**

Unrelated Business Activity Code (see instructions) ▶ **531120**
Describe the unrelated trade or business ▶ **CLUB HOUSE RENTAL**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance ▶			
1 c				
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D)	4 a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4 b			
c Capital loss deduction for trusts	4 c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Schedule C)	6	3,750.		3,750.
7 Unrelated debt-financed income (Schedule E)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10 Exploited exempt activity income (Schedule I)	10			
11 Advertising income (Schedule J)	11			
12 Other income (See instructions; attach schedule)	12			
13 Total. Combine lines 3 through 12	13	3,750.		3,750.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		
17 Bad debts	17		
18 Interest (attach schedule) (see instructions)	18		
19 Taxes and licenses	19		
20 Depreciation (attach Form 4562)	20		
21 Less depreciation claimed on Schedule A and elsewhere on return	21 a		
22 Depletion	22		
23 Contributions to deferred compensation plans	23		
24 Employee benefit programs	24		
25 Excess exempt expenses (Schedule I)	25		
26 Excess readership costs (Schedule J)	26		
27 Other deductions (attach schedule)	27	SEE STATEMENT 14	375.
28 Total deductions. Add lines 14 through 27	28		375.
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29		3,375.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30		0.
31 Unrelated business taxable income. Subtract line 30 from line 29	31		3,375.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 14

DESCRIPTION

AMOUNT

INSURANCE

150.

UTILITIES

225.

TOTAL TO SCHEDULE M, PART II, LINE 27

375.

Depreciation and Amortization (Including Information on Listed Property) 990-PF

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

Business or activity to which this form relates

Identifying number

U.S. KIDS GOLF FOUNDATION, INC.

FORM 990-PF PAGE 1

** - ***5870

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.

Form section for Part I, lines 1-13, including a table for property descriptions (lines 6-7) and summary lines 8-13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

Form section for Part II, lines 14-16, including a table for depreciation allowance and other depreciation.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Form section for Part III Section A, lines 17-18, including a table for MACRS deductions.

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

Table for Section B with columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

Table for Section C with columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Part IV Summary (See instructions.)

Form section for Part IV, lines 21-23, including a table for summary and total depreciation.

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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 25

Table for 26 Property used more than 50% in a qualified business use: with columns for percentage and other details.

Table for 27 Property used 50% or less in a qualified business use: with columns for percentage and S/L status.

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.

Table for Section B with columns (a) through (f) for miles driven and personal use questions.

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 aren't more than 5% owners or related persons.

Table for Section C with questions 37-41 and Yes/No columns.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Part VI with columns (a) through (f) for amortization details and totals for 2019 tax year.



Mailing Address:
 Georgia Department of Revenue
 Processing Center
 PO Box 740397
 Atlanta, Georgia 30374-0397

Page 1

Amended Amended due to IRS Audit Address Change UET Annualization Exception attached

For the taxable year beginning				01/01/2019		and ending		12/31/2019	
Name of Organization				Name of Fiduciary				Federal Employer ID No. (in case of employees' trust described in section 401 (a) and exempt under section 501 (a), insert the trust's identification number.)	
U.S. KIDS GOLF FOUNDATION								** - ***5870	
Number and Street				Number and Street				NAICS Code	
3040 NORTHWOODS PARKWAY									
City or Town				City or Town				Date of current exemption letter.	
NORCROSS								IRS code section for which you are exempt.	
State		ZIP Code		State		ZIP Code			
GA		30071						722100	
Georgia Unrelated Business Taxable Income							SCHEDULE 1		
1. Unrelated business taxable income from Federal Form 990-T (attach copy)							1.		0
2. Additions							2.		
3. Total (add Line 1 and Line 2)							3.		
4. Subtractions							4.		
5. Adjusted unrelated business taxable income (Line 3 less Line 4)							5.		
6. Income allocated everywhere							6.		
7. Unrelated business taxable income subject to apportionment (Line 5 less Line 6)							7.		
8. Apportionment ratio (Attach Computation Schedule)							8.		1.000000
9. Georgia apportioned unrelated business taxable income (Line 7 x Line 8)							9.		0.
10. Income allocated to Georgia (Attach Schedule)							10.		
11. Total of Lines 9 and 10							11.		
12. Georgia net operating loss deduction (Attach Schedule) (See IT-611 instructions for 80% limitation)							12.		
13. Georgia unrelated business taxable income (Line 11 less Line 12)							13.		



2001605023

COMPUTATION OF GEORGIA UNRELATED BUSINESS INCOME TAX	SCHEDULE 2
1. Line 13, Schedule 1 multiplied by 5.75%	1.
2. Less: Credits used from Schedule 3, do not enter more than Line 1 of Schedule 2	2.
3. Less: Payments	3.
4. Withholding Credits (G2-A, G2-LP and/or G2-RP)	4.
5. Schedule 3B Refundable tax credits	5.
6. Balance of tax due OR overpayment	6. 0
7. Interest due (See Instructions)	7.
8. Underestimated tax penalty	8.
9. Other penalties due (See Instructions)	9.
10. Balance of tax, interest and penalties due with return	10.
11. If Line 6 is an overpayment, amount after any penalties and interest to be credited on _____	
Estimated Tax ▶ Refunded ▶	

A COPY OF THE FEDERAL 990-T AND SUPPORTING SCHEDULES (AND ANY EXTENSION) MUST BE ATTACHED TO THIS RETURN.
 DECLARATION: I/We declare under penalty of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

DAN B VAN HORN
 Signature of Officer

DAVID L. MUSSER, CPA
 Signature of Individual or Firm Preparing Return

PRESIDENT
 Title

11/10/20
 Date

P00107157
 Employee ID or Social Security Number



2001605033

Name **U.S. KIDS GOLF FOUNDATION**

FEIN **** - ***5870**

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

1. Complete a separate schedule for each Credit Code.
2. Total the amounts on Line 11 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover, please complete a schedule even if the credit is not used for this tax year.
4. Enter credits which are attributable to unrelated trade or business income from Georgia sources. See Form 600 for the credit codes that may apply (note not all credits apply to 600-T).
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 3 through 9 below.
7. The credit certificate number is issued by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
8. Before the Line 12 carryover is applied to the next year, the amount must be reduced by any carryovers that have expired.

For the credit generated this year, list the Company Name, ID number, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and ID# below and 100% for the percentage.

1. Credit Code		
2. Credit remaining from previous years		
3. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this tax year
4. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this tax year
5. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this tax year
6. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this tax year
7. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this tax year
8. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this tax year
9. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this tax year
10. Total available credit for this tax year (sum of Lines 2 through 9)		10.
11. Credit Used this tax year		11.
12. Potential carryover to next tax year (Line 10 less Line 11)		12.

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning _____, 2019, and ending _____, 20__

2019

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

Employer identification number

U.S. KIDS GOLF FOUNDATION, INC.

**** - ***5870**

Name and title of officer

**DAN B VAN HORN
PRESIDENT**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here	▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	_____
2a	Form 990-EZ check here	▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a	Form 1120-POL check here	▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	_____
4a	Form 990-PF check here	▶ <input checked="" type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	0.
5a	Form 8868 check here	▶ <input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	_____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **NICHOLS, CAULEY & ASSOCIATES, LLC** to enter my PIN **84654**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

67996051548

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ **11/10/20**

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**