

## PUBLIC DISCLOSURE COPY

Form **990**Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

2024

Open to Public  
Inspection

<b>A For the 2024 calendar year, or tax year beginning</b>		<b>, 2024, and ending</b>	
<b>B Check if applicable:</b>		<b>C Name of organization</b> UNITED STATES TENNIS ASSOCIATION INCORPORATED	
<input type="checkbox"/> Address change		Doing business as USTA	
<input type="checkbox"/> Name change		Number and street (or P.O. box if mail is not delivered to street address)	
<input type="checkbox"/> Initial return		2500 WESTCHESTER AVENUE	
<input type="checkbox"/> Final return/terminated		Room/suite SUITE 411	
<input type="checkbox"/> Amended return		City or town, state or province, country, and ZIP or foreign postal code	
<input type="checkbox"/> Application pending		PURCHASE, NY 10577	
		<b>F Name and address of principal officer:</b> DR. BRIAN HAINLINE SAME AS C ABOVE	
<b>I Tax-exempt status:</b> <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>J Website:</b> WWW.USTA.COM		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L Year of formation:</b> 1973 <b>M State of legal domicile:</b> NY	

<b>Part I Summary</b>					
<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>OUR MISSION IS GROWING TENNIS TO INSPIRE HEALTHIER PEOPLE AND COMMUNITIES EVERYWHERE.</b>				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3 15			
	4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 14			
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) . . . . .	5 1,116			
	6 Total number of volunteers (estimate if necessary) . . . . .	6 500			
	7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a 326,574			
b Net unrelated business taxable income from Form 990-T, Part I, line 11 . . . . .	7b 168,522				
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 16,659,215 Current Year 17,272,963			
	9 Program service revenue (Part VIII, line 2g) . . . . .	386,978,458 425,504,053			
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	18,163,437 22,216,467			
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	2,823,756 3,621,538			
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	424,624,866 468,615,021			
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	78,853,673 80,128,199			
	14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	66,128,443 76,557,782			
<b>Expenses</b>	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .	0 0			
	16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	200,856,074 230,383,231			
	b Total fundraising expenses (Part IX, column (D), line 25) . . . . .	345,838,190 387,069,212			
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	78,786,676 81,545,809			
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .				
	19 Revenue less expenses. Subtract line 18 from line 12 . . . . .				
	20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 798,092,974 End of Year 909,196,058			
21 Total liabilities (Part X, line 26) . . . . .	65,914,017 74,619,812				
22 Net assets or fund balances. Subtract line 21 from line 20 . . . . .	732,178,957 834,576,246				
<b>Part II Signature Block</b>					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
<b>Sign Here</b>	Signature of officer	Date			
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PAUL HAMMERSCHMIDT</b>	Preparer's signature <b>PAUL HAMMERSCHMIDT</b>	Date 11/13/2025	Check <input type="checkbox"/> if self-employed	PTIN <b>P01384178</b>
	Firm's name <b>BDO USA</b>	Firm's EIN <b>13-5381590</b>			
	Firm's address <b>200 PARK AVE 38TH FLOOR, NEW YORK, NY 10166</b>	Phone no. <b>(212) 885-8000</b>			

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

## **Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:  
 (SEE ON SCHEDULE O)

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . .  Yes  No  
 If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . .  Yes  No  
 If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ 0 including grants of \$ \_\_\_\_\_ 0 ) (Revenue \$ \_\_\_\_\_ 0 )  
 US OPEN - SEE SCHEDULE O

**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ 0 including grants of \$ \_\_\_\_\_ 0 ) (Revenue \$ \_\_\_\_\_ 0 )  
 COMMUNITY TENNIS DEVELOPMENT - SEE SCHEDULE O

**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ 0 including grants of \$ \_\_\_\_\_ 0 ) (Revenue \$ \_\_\_\_\_ 0 )  
 PROFESSIONAL TENNIS OPERATIONS DIVISION AND USA TENNIS - SEE SCHEDULE O

**4d** Other program services (Describe on Schedule O.)  
 (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_ 0 ) (Revenue \$ \_\_\_\_\_ 0 )

**4e** Total program service expenses \_\_\_\_\_ 0

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .		✓
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .		✓
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		✓
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III . . . . .		
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		✓
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		✓
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	✓	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .		
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .		
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .		
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .	✓	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		✓
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV. . . . .		
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .		
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV. . . . .		
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions . . . . .		✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		✓
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		✓
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .		✓

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	✓	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	✓	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O		

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 1,093	
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c ✓	

**Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)**

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	1,116
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	<b>2b</b>	✓
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O . . . . .	<b>3b</b>	✓
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>4a</b>	✓
<b>b</b>	If "Yes," enter the name of the foreign country . . . . . See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>	✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>	✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	<b>6a</b>	✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b>	
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	<b>7b</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7c</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7d</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7e</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7f</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7g</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7h</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>8</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>9a</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>	<b>9b</b>	
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .	<b>13a</b>	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand . . . . .	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .	<b>14b</b>	
<b>15</b>	Is the organization 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? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>	✓
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	✓
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.	<b>17</b>	

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year. . . . . **1a** 15

If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.

1b Enter the number of voting members included on line 1a, above, who are independent . . . . . **1b** 14

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . **2** ✓

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . . **3** ✓

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . **4** ✓

5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . **5** ✓

6 Did the organization have members or stockholders? . . . . . **6** ✓

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . **7a** ✓

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . **7b** ✓

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: . . . . . **8a** ✓

a The governing body? . . . . . **8b** ✓

b Each committee with authority to act on behalf of the governing body? . . . . . **9** ✓

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Did the organization have local chapters, branches, or affiliates? . . . . . **10a** ✓

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . . **10b**

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . . **11a** ✓

b Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . . **12a** ✓

12a Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . . **12b** ✓

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . **12c** ✓

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. . . . . **13** ✓

13 Did the organization have a written whistleblower policy? . . . . . **14** ✓

14 Did the organization have a written document retention and destruction policy? . . . . . **15** ✓

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? . . . . . **15a** ✓

a The organization's CEO, Executive Director, or top management official . . . . . **15b** ✓

b Other officers or key employees of the organization . . . . . **16a** ✓

If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. . . . . **16b** ✓

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . **16b** ✓

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . **16b** ✓

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **CA, FL**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website  Another's website  Upon request  Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

USTA ACCOUNTING DEPARTMENT, WESTCHESTER AVENUE, #411, PURCHASE, NY 10577, (914) 696-7000

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

 Check if Schedule O contains a response or note to any line in this Part VII . . . . . 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated				
(1) LEWIS SHERR	30.0									
CEO & EXECUTIVE DIRECTOR	15.0		✓				1,536,368	0	67,050	
(2) ANDREA HIRSCH	40.0		✓							
COO & GENERAL COUNSEL	0.0		✓				1,331,718	0	41,540	
(3) STACEY MILKOVICH	40.0			✓						
CHIEF EXECUTIVE, PRO TENNIS	0.0			✓			1,069,371	0	67,750	
(4) KIRSTEN CORIO	40.0				✓					
CHIEF COMMERCIAL OFFICER	0.0			✓			852,212	0	64,579	
(5) CRAIG MORRIS	40.0				✓					
CHIEF EXECUTIVE, COMMUNITY TENNIS & YOUTH	0.0			✓			783,254	0	57,400	
(6) MARTIN BLACKMAN	0.0					✓		0	677,984	71,590
GENERAL MANAGER	40.0					✓				
(7) PAUL S. MAYA	40.0					✓				
CHIEF TECHNOLOGY OFFICER	0.0					✓	645,438	0	67,750	
(8) HENRY F. LESCAILLE	40.0					✓				
CHIEF PEOPLE & CULTURE OFFICER	0.0					✓	623,585	0	66,448	
(9) THEODORE LOEHRKE	40.0					✓				
MANAGING DIRECTOR, SECTION PARTNERSHIP	0.0					✓	569,052	0	64,009	
(10) DEANNE C. POWNALL	40.0					✓				
MANAGING DIRECTOR, CORPORATE PARTNERSHIPS	0.0					✓	567,703	0	65,156	
(11) EDWARD NEPPL	40.0									
CHIEF FINANCIAL OFFICER (THRU 5/31/24)	0.0		✓				580,389	0	17,697	
(12) KEVIN M. FLAHERTY	40.0			✓						
CHIEF FINANCIAL OFFICER (AS OF 5/20/24)	0.0		✓				374,769	0	14,850	
(13) BRIAN HAINLINE	19.0			✓						
CHAIRMAN & PRESIDENT	5.0	✓	✓				35,000	0	0	
(14) MEGAN MOULTON-LEVY	5.0									
DIRECTOR	3.0	✓					27,000	3,300	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) BRIAN VAHALY	10.0								
FIRST VICE PRESIDENT	7.0	✓		✓			25,000	0	0
(16) KATHLEEN FRANCIS	9.0								
VICE PRESIDENT	4.0	✓		✓			20,000	0	0
(17) LAURA F. CANFIELD	9.0								
VICE PRESIDENT	4.0	✓		✓			20,000	0	0
(18) BILL MCGUGIN	5.0								
DIRECTOR	3.0	✓					10,000	0	0
(19) BOBBY SHARMA	5.0								
DIRECTOR	3.0	✓					10,000	0	0
(20) EMILY S. SCHAEFER	5.0								
DIRECTOR	3.0	✓					10,000	0	0
(21) JEFFREY M. BAILL	5.0								
DIRECTOR	6.0	✓					10,000	0	0
(22) LIEZEL H. HUBER	5.0								
DIRECTOR	3.0	✓					10,000	0	0
(23) MAGGIE CHAN JONES	5.0								
DIRECTOR	3.0	✓					10,000	0	0
(24) MICHAEL MCNULTY III	5.0								
IMMEDIATE PAST PRESIDENT	3.0	✓					10,000	0	0
(25) (SEE PART VII CONTINUATION SHEET)									

1b Subtotal . . . . .	9,130,859	681,284	665,819
c Total from continuation sheets to Part VII, Section A . . . . .	20,000	0	0
d Total (add lines 1b and 1c) . . . . .	9,150,859	681,284	665,819

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 200

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	3	✓
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .	4	✓
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .	5	✓

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
EPAM SYSTEMS INC., 41 UNIVERSITY DRIVE, NEWTOWN, PA 18940	IT CONSULTING	5,658,192
VAN WAGNER PRODUCTIONS, LLC, 800 THIRD AVENUE, NEW YORK, NY 10022	PRODUCTION & EVENTS	3,184,052
SMT/IDS, 10275 CENTURION COURT, JACKSONVILLE, FL 32256	STATISTICS SERVICES	2,752,011
OVERLAND ENTERTAINMENT CO. LTD, 347 WEST 36TH ST, NEW YORK, NY 10018	PRODUCER FEE & PRODUCTION SETUP	2,644,973
ELEVATE CREATIVE LLC, 6100 FAIRVIEW ROAD, CHARLOTTE, NC 28210	HOSPITALITY SERVICES AND SUPPORT	2,042,130
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 182		

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII 

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>	17,272,963			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$			
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .		17,272,963			
<b>Program Service Revenue</b>		Business Code				
	<b>2a</b> <b>TOURNAMENT RELATED</b>	<b>713940</b>	424,823,116	424,823,116	0	0
	<b>b</b> <b>TENNIS PROGRAM FEES</b>	<b>713940</b>	500,000	500,000	0	0
	<b>c</b> <b>BALL TEST FEES</b>	<b>713940</b>	180,937	180,937	0	0
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue . .		0	0	0	0
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		425,504,053			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		18,261,333	0	(35,120)	18,296,453
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties . . . . .		3,259,844	0	0	3,259,844
	<b>6a</b> Gross rents . .	(i) Real	(ii) Personal			
	<b>6a</b>					
	<b>6b</b>					
	<b>6c</b>	0	0			
	<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		52,612,868				
	<b>7a</b>					
	<b>7b</b>	48,657,734				
	<b>7c</b>	3,955,134	0			
	<b>d</b> Net gain or (loss) . . . . .		3,955,134	0	0	3,955,134
	<b>8a</b> Gross income from fundraising events (not including \$ . . . . . of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a				
	<b>b</b> Less: direct expenses . . . . .	8b				
	<b>c</b> Net income or (loss) from fundraising events . . . . .					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	9a				
	<b>b</b> Less: direct expenses . . . . .	9b				
	<b>c</b> Net income or (loss) from gaming activities . . . . .					
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	10a				
	<b>b</b> Less: cost of goods sold . . . . .	10b				
	<b>c</b> Net income or (loss) from sales of inventory . . . . .					
<b>Miscellaneous Revenue</b>		Business Code				
	<b>11a</b> <b>ADVERTISING</b>	<b>541800</b>	361,694	0	361,694	0
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue . . . . .		0	0	0	0
	<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .		361,694			
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		468,615,021	425,504,053	326,574	25,511,431

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	<b>79,731,692</b>			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	<b>396,507</b>			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	<b>7,075,948</b>			
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	<b>56,307,825</b>			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	<b>2,469,447</b>			
<b>9</b> Other employee benefits . . . . .	<b>6,691,980</b>			
<b>10</b> Payroll taxes . . . . .	<b>4,012,582</b>			
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .	<b>1,751,344</b>			
<b>b</b> Legal . . . . .	<b>296,853</b>			
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .	<b>939,787</b>			
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	<b>26,810,247</b>			
<b>12</b> Advertising and promotion . . . . .	<b>3,125,637</b>			
<b>13</b> Office expenses . . . . .	<b>1,733,038</b>			
<b>14</b> Information technology . . . . .	<b>14,385,078</b>			
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	<b>7,088,303</b>			
<b>17</b> Travel . . . . .	<b>18,350,247</b>			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	<b>849,912</b>			
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	<b>10,817,727</b>			
<b>23</b> Insurance . . . . .	<b>4,652,804</b>			
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) . . . . .				
<b>a</b> EVENT/PLAYER COMPENSATION	<b>80,447,219</b>			
<b>b</b> TENNIS EVENT PRODUCTIONS	<b>19,783,192</b>			
<b>c</b> MEMBERSHIP CALL CENTER EXPENSES	<b>3,026,572</b>			
<b>d</b> PUBLISHING EXPENSE	<b>282,991</b>			
<b>e</b> All other expenses	<b>36,042,280</b>			
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	<b>387,069,212</b>			
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X 

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing	253,490	1	1,484,491
	2 Savings and temporary cash investments	231,497,653	2	271,723,007
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	147,201,236	4	186,861,340
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			
		0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,759,809	8	2,329,964
	9 Prepaid expenses and deferred charges	8,194,560	9	6,028,783
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	168,910,449		
	b Less: accumulated depreciation	104,672,322	10c	64,252,165 64,238,127
	11 Investments—publicly traded securities	172,676,798	11	145,052,156
	12 Investments—other securities. See Part IV, line 11	158,076,195	12	216,112,911
	13 Investments—program-related. See Part IV, line 11	13,092,627	13	12,042,236
<b>Liabilities</b>	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,088,441	15	3,323,043
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)	798,092,974	16	909,196,058
	17 Accounts payable and accrued expenses	37,601,048	17	47,066,171
	18 Grants payable		18	
	19 Deferred revenue	20,278,882	19	20,699,050
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	22 0
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	8,034,087	25	6,854,591
	<b>26 Total liabilities.</b> Add lines 17 through 25	65,914,017	26	74,619,812
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions	732,178,957	27	834,576,246
	28 Net assets with donor restrictions		28	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	732,178,957	32	834,576,246
	<b>33 Total liabilities and net assets/fund balances</b>	798,092,974	33	909,196,058

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	468,615,021
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	387,069,212
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	81,545,809
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . . . . .	4	732,178,957
5	Net unrealized gains (losses) on investments . . . . .	5	20,851,483
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain on Schedule O) . . . . .	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) . . . . .	10	834,576,249

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	✓
b	Were the organization's financial statements audited by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	✓
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	✓
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	✓
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .	3b	

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee Highest compensated employee			
(25) VANIA KING ----- DIRECTOR	5.0 ----- 3.0	✓				10,000	0	0
(26) VIOLET CLARK ----- DIRECTOR	5.0 ----- 8.0	✓				10,000	0	0
(27) J. CHRISTOPHER LEWIS ----- SECRETARY & TREASURER	9.0 ----- 4.0	✓	✓			0	0	0

**SCHEDULE C  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Political Campaign and Lobbying Activities****For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024****Open to Public  
Inspection****If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:**

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>UNITED STATES TENNIS ASSOCIATION INCORPORATED</b>	Employer identification number (EIN) <b>13-5459420</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities." . . . . . \$
- 2 Political campaign activity expenditures. See instructions . . . . . \$
- 3 Volunteer hours for political campaign activities. See instructions . . . . . \$

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . \$
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.  <i>If none, enter -0-.</i>	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  <i>If none, enter -0-.</i>
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		<b>(a) Filing organization's totals</b>	<b>(b) Affiliated group totals</b>										
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .												
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .												
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .												
<b>d</b>	Other exempt purpose expenditures . . . . .												
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .												
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.												
<b>IF the amount on line 1e, column (a) or (b) is:</b> <b>THEN the lobbying nontaxable amount is:</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </table>		not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000	\$1,000,000.		
not over \$500,000	20% of the amount on line 1e.												
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.												
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.												
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.												
over \$17,000,000	\$1,000,000.												
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .												
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .												
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .												
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No										

**4-Year Averaging Period Under Section 501(h)**

**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.**

**See the separate instructions for lines 2a through 2f.)**

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	<b>(a) 2021</b>	<b>(b) 2022</b>	<b>(c) 2023</b>	<b>(d) 2024</b>	<b>(e) Total</b>
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B** **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers? . . . . .			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? . . . . .			
c Media advertisements? . . . . .			
d Mailings to members, legislators, or the public? . . . . .			
e Publications, or published or broadcast statements? . . . . .			
f Grants to other organizations for lobbying purposes? . . . . .			
g Direct contact with legislators, their staffs, government officials, or a legislative body? . . . . .			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? . . . . .			
i Other activities? . . . . .			
j Total. Add lines 1c through 1i . . . . .			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)? . . . . .			
b If "Yes," enter the amount of any tax incurred under section 4912 . . . . .			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 . . . . .			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? . . . . .			

**Part III-A** **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members? . . . . .	1	✓
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . .	2	✓
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? . . . . .	3	✓

**Part III-B** **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1 Dues, assessments and similar amounts from members . . . . .	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year . . . . .	2a
b Carryover from last year . . . . .	2b
c Total . . . . .	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues . . . . .	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year? . . . . .	4
5 Taxable amount of lobbying and political expenditures. See instructions . . . . .	5

**Part IV** **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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**SCHEDULE D  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

UNITED STATES TENNIS ASSOCIATION INCORPORATED

Employer identification number

13-5459420

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year) . . . . .		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements . . . . .	<b>Held at the End of the Tax Year</b>
b Total acreage restricted by conservation easements . . . . .	2a
c Number of conservation easements on a certified historic structure included on line 2a . . . . .	2b
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register . . . . .	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year . . . . .	2d
4 Number of states where property subject to conservation easement is located . . . . .	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year . . . . .	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year . . . . .	\$
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1 . . . . .	\$ . . . . .
(ii) Assets included in Form 990, Part X . . . . .	\$ . . . . .
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1 . . . . .	\$ . . . . .
b Assets included in Form 990, Part X . . . . .	\$ . . . . .

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange program
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other _____
<b>c</b> <input type="checkbox"/> Preservation for future generations	

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .  Yes  No

**Part IV Escrow and Custodial Arrangements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  Yes  No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . .

**Part V Endowment Funds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

**a** Board designated or quasi-endowment %  
**b** Permanent endowment %  
**c** Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

Yes	No
<b>3a(i)</b>	
<b>3a(ii)</b>	
<b>3b</b>	

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements . . . . .		59,598,265	18,720,481	40,877,784
<b>d</b> Equipment . . . . .		91,487,605	72,656,547	18,831,058
<b>e</b> Other . . . . .		17,824,579	13,295,294	4,529,285

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) . . . . . 64,238,127

**Part VII Investments—Other Securities**

Complete if the organization answered “Yes” on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other . . . . .		
(A) PRIVATE EQUITY . . . . .	77,968,708	END OF YEAR MARKET VALUE
(B) COMMON TRUST & PRIVATE MUTUAL FUNDS . . . . .	98,356,755	END OF YEAR MARKET VALUE
(C) ALTERNATIVE INVESTMENTS . . . . .	39,787,448	END OF YEAR MARKET VALUE
(D) . . . . .		
(E) . . . . .		
(F) . . . . .		
(G) . . . . .		
(H) . . . . .		
<b>Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .</b>	<b>216,112,911</b>	

**Part VIII Investments—Program Related**

Complete if the organization answered “Yes” on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) . . . . .		
(2) . . . . .		
(3) . . . . .		
(4) . . . . .		
(5) . . . . .		
(6) . . . . .		
(7) . . . . .		
(8) . . . . .		
(9) . . . . .		
<b>Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)) . . .</b>		

**Part IX Other Assets**

Complete if the organization answered “Yes” on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) . . . . .	
(2) . . . . .	
(3) . . . . .	
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
<b>Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) . . . . .</b>	

**Part X Other Liabilities**

Complete if the organization answered “Yes” on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes . . . . .	
(2) LEASE LIABILITY - LONG TERM . . . . .	4,909,432
(3) POST RETIREMENT BENEFITS . . . . .	1,896,159
(4) LONG TERM SCHOLARSHIPS PAYABLE . . . . .	49,000
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
<b>Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) . . . . .</b>	<b>6,854,591</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization’s financial statements that reports the organization’s liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments . . . . .	2a	
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII.) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII.) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) . . . . .	5	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII.) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII.) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . .	5	

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE STATEMENT

## Part XIII

**Supplemental Information.** Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference - Identifier	Explanation
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	UNITED STATES TENNIS ASSOCIATION INCORPORATED ("THE REPORTING ORGANIZATION") IS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FROM INCOME TAXES UNDER THE CODE, EXCEPT FOR IMMATERIAL AMOUNTS OF INCOME CONSIDERED BY THE INTERNAL REVENUE SERVICE (IRS) TO BE UNRELATED BUSINESS TAXABLE INCOME, FOR WHICH INCOME TAXES HAVE BEEN PROVIDED. US OPEN SERIES, LLC ("USOS") IS A SINGLE-MEMBER LIMITED LIABILITY COMPANY (LLC) FOR WHICH THE REPORTING ORGANIZATION IS THE SINGLE MEMBER. USOS IS CONSIDERED TO BE A DISREGARDED ENTITY AND IS NOT RECOGNIZED FOR TAX PURPOSES AS A SEPARATE ENTITY FROM THE REPORTING ORGANIZATION. AS SUCH, ITS INCOME AND EXPENSES ARE REPORTED AS PART OF THE REPORTING ORGANIZATION'S ANNUAL FILINGS. THE REPORTING ORGANIZATION HAS FILED ALL APPLICABLE RETURNS WHEN REQUIRED. FOR THE YEAR ENDED DECEMBER 31, 2024, THERE WERE NO INTEREST OR PENALTIES REQUIRED TO BE RECORDED OR DISCLOSED IN THE CONSOLIDATED FINANCIAL STATEMENTS. IN ADDITION, THE REPORTING ORGANIZATION HAS NOT TAKEN AN UNSUBSTANTIATED TAX POSITION THAT WOULD REQUIRE PROVISION OF A LIABILITY. THE REPORTING ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING AUTHORITIES.

# **SCHEDULE I (Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

## **Grants and Other Assistance to Organizations, Governments, and Individuals in the United States**

**Complete if the organization answered “Yes” on Form 990, Part IV, line 21 or 22**

**Attach to Form 990.**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

## Open to Public Inspection

Name of the organization

## UNITED STATES TENNIS ASSOCIATION INCORPORATED

**Employer identification number**

13-5459420

## Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
<b>(1) USTA/SOUTHERN SECTION</b> 5685 SPALDING DR., NORCROSS, GA, 30092	58-1190935	501(C)(4)	13,305,839				PROGRAM GRANT
<b>(2) USTA/MIDWEST SECTION</b> 1310 EAST 96TH STREET, INDIANAPOLIS, IN, 46240	23-7417933	501(C)(4)	6,573,336				PROGRAM GRANT
<b>(3) USTA/TEXAS TENNIS ASSOCIATION</b> PO BOX 302497, AUSTIN, TX, 78703	74-2182392	501(C)(4)	4,176,323				PROGRAM GRANT
<b>(4) USTA/EASTERN</b> 2500 WESTCHESTER AVE, PURCHASE, NY, 10577	13-5042070	501(C)(4)	3,996,626				PROGRAM GRANT
<b>(5) USTA/NORTHERN CALIFORNIA</b> 1920 NORTH LOOP ROAD, ALAMEDA, CA, 94502	94-1057590	501(C)(3)	3,894,878				PROGRAM GRANT
<b>(6) USTA/FLORIDA SECTION</b> 12005 PERFORMANCE DRIVE, ORLANDO, FL, 32827	23-7161642	501(C)(4)	3,742,745				PROGRAM GRANT
<b>(7) USTA/SOUTHERN CALIFORNIA</b> 1525 AVIATION BLVD, REDONDO BEACH, CA, 90278	95-1243600	501(C)(3)	3,589,387				PROGRAM GRANT
<b>(8) USTA/INTERMOUNTAIN TENNIS SEC</b> 9145 E. KENYON AVE, DENVER, CO, 80237	84-0726651	501(C)(4)	3,393,789				PROGRAM GRANT
<b>(9) USTA/MID-ATLANTIC SECTION INC.</b> 235 N GLEBE RD #3297, ARLINGTON, VA, 22203	54-1472806	501(C)(3)	3,231,165				PROGRAM GRANT
<b>(10) USTA/MIDDLE STATES</b> PO BOX 987, VALLEY FORGE, PA, 19482	23-1688212	501(C)(4)	3,039,484				PROGRAM GRANT
<b>(11) USTA NEW ENGLAND</b> 110 TURNPIKE ROAD, WESTBOROUGH, MA, 1581	04-6006570	501(C)(4)	2,635,799				PROGRAM GRANT
<b>(12) (SEE STATEMENT)</b>							

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Number of recipients	<b>(c)</b> Amount of cash grant	<b>(d)</b> Amount of noncash assistance	<b>(e)</b> Method of valuation (book, FMV, appraisal, other)	<b>(f)</b> Description of noncash assistance
<b>1</b> ADULT RED BALL STIPENDS	35	17,020			
<b>2</b> ADULT SENIOR CHAMPIONSHIP GRANT	6	13,100			
<b>3</b> EVENTS GRANT	9	7,761			
<b>4</b> FACILITY ASSISTANCE PROGRAM GRANT	1	17,500			
<b>5</b> JUNIOR ITF EVENT GRANT	2	13,000			
<b>6</b> SENIOR INTERNATIONAL PLAY GRANT	96	282,445			
<b>7</b> (SEE STATEMENT)					

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

(SEE STATEMENT)

## Part II

## Grants and Other Assistance to Governments and Organizations in the United States (continued)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(12) USTA/MISSOURI VALLEY SECTION 4121 W. 83RD ST., PRAIRE VILLAGE, KS, 66208	23-7416298	501(C)(4)	2,365,467				PROGRAM GRANT
(13) USTA/PACIFIC NORTHWEST 29030 SW TOWN CENTER LOOP E STE 202, WILSONVILLE, OR, 97070	93-0853818	501(C)(3)	2,197,950				PROGRAM GRANT
(14) USTA/NORTHERN SECTION 2685 VIKINGS CIRCLE STE. 100, EAGAN, MN, 55121	41-1675510	501(C)(3)	1,661,623				PROGRAM GRANT
(15) USTA/SOUTHWEST SECTION 7010 E. ACOMA DRIVE #201, SCOTTSDALE, AZ, 85254	85-0254477	501(C)(4)	1,631,357				PROGRAM GRANT
(16) USTA HAWAII PACIFIC, INC. 1888 KALKAUA AVE. C309, HONOLULU, HI, 96815	83-1926549	501(C)(3)	997,107				PROGRAM GRANT
(17) USTA/CARIBBEAN SECTION PO BOX 190740, SAN JUAN, PR, 00919	66-0413224	N/A	791,940				PROGRAM GRANT
(18) INTERCOLLEGIATE TENNIS ASSOC. ASSOCIATION ITA C/O PANDA ACCOUNTIN, GILBERT, AZ, 85297	74-2021178	501(C)(3)	380,000				PROGRAM GRANT
(19) FIRST SERVE-NEW MEXICO INC. PO BOX 6476, SANTE FE, NM, 87502	27-0044395	501(C)(3)	270,000				PROGRAM GRANT
(20) IMPACT LANCASTER LLC 2471 CREEK VIEW DR, LANCASTER, PA, 17602	85-3963025	N/A	175,000				ALLIED PARTNER GRANT
(21) INTERNTL. TENNIS HALL OF FAME 194 BELLEVUE AVE., NEWPORT, RI, 2840	13-6144356	501(C)(3)	115,000				COMMUNITY INVOLVEMENT GRANT
(22) LELAND INVESTMENTS INC 2200 WILSON BLVD STE 102 #447, ARLINGTON, VA, 22201	61-1916025	N/A	100,000				COMMUNITY INVOLVEMENT GRANT
(23) PTR-PROFESSIONAL TENNIS REGISTRY INC FL PO BOX 2516, ZEPHYRHILLS, FL, 33539	57-0795565	501(C)(6)	95,000				ALLIED PARTNER GRANT
(24) ATLANTA TENNIS CHAMPIONSHIPS 1380 ATLANTIC ST SUITE 14170, ATLANTA, GA, 30363	27-1809891	N/A	75,000				COMMUNITY INVOLVEMENT GRANT
(25) DESERT CHAMPIONS LLC 78-200 MILES AVENUE, INDIAN WELLS, CA, 92210	33-0810276	N/A	72,000				PROGRAM GRANT
(26) MCCOURT CONSTRUCTION INC. 16155 SW 117 AVE STE. 26, MIAMI, FL, 33177	59-2010019	N/A	59,780				FACILITY ASSISTANCE PROGRAM GRANT
(27) APEX FITNESS & RACKET CENTER LLC CENTER LLC 2445 CONGRESS STREET, PORTLAND, ME, 4102	47-3604930	N/A	55,000				FACILITY ASSISTANCE PROGRAM GRANT
(28) WINSTON-SALEM PROFESSIONAL INC 500 W. 5TH ST STE. 1410, WINSTON-SALEM, NC, 27101	20-8706241	501(C)(4)	50,000				COMMUNITY INVOLVEMENT GRANT

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(29) WOMEN'S SPORTS FOUNDATION 247 WEST 30TH STREET 5TH FLOOR, NEW YORK, NY, 10001	23-7380557	501(C)(3)	50,000				PROGRAM GRANT
(30) CINCINNATI TENNIS LLC 250 EAST FIFTH STREET SUITE 1310, CINCINNATI, OH, 45202	26-4373680	N/A	50,000				COMMUNITY INVOLVEMENT GRANT
(31) DON'T EVER GIVE UP INC. 14600 WESTON PARKWAY, CARY, NC, 27513	47-5304184	501(C)(3)	50,000				PROGRAM GRANT
(32) CITY OF MEMPHIS, TENNESSEE 125 N MAIN ST ROOM 354, MEMPHIS, TN, 38103	62-6000361	GOVERNMENT	50,000				FACILITY ASSISTANCE PROGRAM GRANT
(33) TOPNOTCH EVENTS LLC 1468 WEST 9TH ST SUITE 100, CLEVELAND, OH, 44113	86-3225566	N/A	50,000				COMMUNITY INVOLVEMENT GRANT
(34) VAN DER MEER TENNIS UNIVERSITY P.O BOX 5902, HILTON HEAD ISLAND, SC, 29938	94-2290118	N/A	49,000				FACILITY ASSISTANCE PROGRAM GRANT
(35) YOUTH TENNIS SAN DIEGO TENNIS CENTER 4490 W. POINT LOMA BL, SAN DIEGO, CA, 92107	95-6095644	501(C)(3)	45,000				JUNIOR ITF EVENT GRANT
(36) RGJP TENNIS INC PO BOX 70096, SAN DIEGO, CA, 92107	33-0018880	501(C)(4)	40,250				FACILITY ASSISTANCE PROGRAM GRANT
(37) JAMES G BUSICK TENNIS FOUNDATION INC FOUNDATION INC PO BOX 904, CAMBRIDGE, MD, 21613	52-1800498	501(C)(3)	40,250				FACILITY ASSISTANCE PROGRAM GRANT
(38) TUNKHANNOCK AREA SCHOOL DISTRICT 41 PHILADELPHIA AVE, TUNKHANNOCK, PA, 18657	24-6001938	GOVERNMENT	40,000				FACILITY ASSISTANCE PROGRAM GRANT
(39) ST JAMES CATHOLIC ACADEMY INC 24505 PRAIRIE STAR PKWY, LENEXA, KS, 66227	27-0058424	501(C)(3)	40,000				FACILITY ASSISTANCE PROGRAM GRANT
(40) APPALACHIAN STATE UNIVERSITY ASU BOX 32125, BOONE, NC, 28608	56-1176030	501(C)(3)	40,000				FACILITY ASSISTANCE PROGRAM GRANT
(41) MIDDLE TENNESSEE STATE UNIVERSITY 1301 EAST MAIN STREET, MURFREESBORO, TN, 37132	62-6005794	N/A	40,000				FACILITY ASSISTANCE PROGRAM GRANT
(42) LAGO VISTA ISD 8039 BAR K RANCH RD, LAGO VISTA, TX, 78645	74-1990520	N/A	40,000				FACILITY ASSISTANCE PROGRAM GRANT
(43) JUNIOR TENNIS CHAMPIONS CENTER 5200 CAMPUS DRIVE, COLLEGE PARK, MD, 20740	52-2114223	501(C)(3)	39,750				WHEELCHAIR GRANT
(44) CAPITAL AREA TENNIS ASSN 5511 PARKCREST DRIVE, AUSTIN, TX, 78731	74-2038138	501(C)(3)	39,500				FACILITY ASSISTANCE PROGRAM GRANT
(45) THE ADVERTISING COUNCIL INC 815 SECOND AVE 9TH FLOOR, NEW YORK, NY, 10017	13-0417693	501(C)(3)	35,000				PROGRAM GRANT

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
(46) LAKE NONA INSTITUTE INC. 6900 TAVISTOCK LAKES BLVD SUITE 200, ORLANDO, FL, 32827	27-3346737	501(C)(3)	35,000				PROGRAM GRANT
(47) FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES 11200 SW 8TH ST, MIAMI, FL, 33199	65-0177616	501(C)(3)	35,000				FACILITY ASSISTANCE PROGRAM GRANT
(48) SOUTH SUBURBAN PARK & RECREATION DISTRICT 4810 E COUNTY L, LITTLETON, CO, 80126	84-6014400	GOVERNMENT	35,000				FACILITY ASSISTANCE PROGRAM GRANT
(49) STURGIS PUBLIC SCHOOLS 107 W WEST ST, STURGIS, MI, 49091	38-6003657	GOVERNMENT	34,000				FACILITY ASSISTANCE PROGRAM GRANT
(50) KALAMAZOO COLLEGE 1200 ACADEMY STREET, KALAMAZOO, MI, 49006	38-1358014	501(C)(3)	30,000				ZONAL COMPETITION GRANTS
(51) UNIVERSITY OF FLORIDA FOUNDATION INC 1938 WEST UNIVERSITY, GAINESVILLE, FL, 32603	59-0974739	501(C)(3)	30,000				PROGRAM GRANT
(52) PLAYER'S INTERNAT'L MNGMT. INC 30 NW 1 ST. AVE., DELRAY BEACH, FL, 33444	65-0489437	N/A	30,000				PROGRAM GRANT
(53) GIAMMALVA TENNIS INC. 16400 SIR WILLIAM DRIVE, SPRING, TX, 77379	76-0478886	N/A	30,000				JUNIOR ITF EVENT GRANT
(54) DNA TENNIS FOUNDATION OF OF CENTRAL TEXAS 17635 HENDERSON PASS, SAN ANTONIO, TX, 78232	99-1656024	501(C)(3)	30,000				ZONAL COMPETITION GRANTS
(55) TOWN OF PEMBROKE 72 PILGRIM RD, PEMBROKE, MA, 2359	04-6001264	GOVERNMENT	28,750				FACILITY ASSISTANCE PROGRAM GRANT
(56) HEMPFIELD AREA RECREATION COMMISSION 1251 STONY BATTERY RD, LANDISVILLE, PA, 17538	23-2469241	501(C)(3)	28,750				FACILITY ASSISTANCE PROGRAM GRANT
(57) DICKINSON PARK BOARD 2004 FAIRWAY ST, DICKINSON, ND, 58601	45-6002056	GOVERNMENT	28,750				FACILITY ASSISTANCE PROGRAM GRANT
(58) CITY OF PIERRE 2301 PATRON PARKWAY SUITE #1, PIERRE, SD, 57501	46-6000356	GOVERNMENT	28,750				FACILITY ASSISTANCE PROGRAM GRANT
(59) BAY COMMUNITY TENNIS ASSOCIATION PO BOX 607, BAY CITY, MI, 48707	47-4662969	501(C)(3)	28,750				FACILITY ASSISTANCE PROGRAM GRANT
(60) MCCOOK PUBLIC SCHOOLS 700 W 7TH STREET, MCCOOK, NE, 69001	47-6004944	GOVERNMENT	28,750				FACILITY ASSISTANCE PROGRAM GRANT
(61) CITY OF DURHAM 101 CITY HALL PLAZA, DURHAM, NC, 27701	56-6000225	GOVERNMENT	28,750				FACILITY ASSISTANCE PROGRAM GRANT
(62) PRESBYTERIAN COLLEGE 503 S. BROAD STREET, CLINTON, SC, 29325	57-0314408	501(C)(3)	28,750				FACILITY ASSISTANCE PROGRAM GRANT

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(63) MOUNTAIN VIEW SPORTS AND RACQUET CLUB CLUB 6401 SKYLINE DRIVE, SAN DIEGO, CA, 92114	75-2971369	501(C)(3)	28,750				FACILITY ASSISTANCE PROGRAM GRANT
(64) UPPER DEERFIELD TOWNSHIP BOARD OF EDUCATION 1385 HIGHWAY 77, SEABROOK, NJ, 8302	21-6000308	GOVERNMENT	27,600				FACILITY ASSISTANCE PROGRAM GRANT
(65) CHARLESTON TENNIS LLC 161 SEVEN FARMS DRIVE, DANIEL ISLAND, SC, 29492	20-3050936	N/A	25,000				COMMUNITY INVOLVEMENT GRANT
(66) MITCHELL COUNTY COMMUNITY TENNIS ASSOCIATION 4912 RED BIRD LA, CAMILLA, GA, 31730	27-1374791	501(C)(3)	25,000				FACILITY ASSISTANCE PROGRAM GRANT
(67) FIVE SEASONS COUNTRY CLUB OF BURR RIDGE 6901 SOUTH MADISON, BURR RIDGE, IL, 60527	31-1691439	N/A	25,000				FACILITY ASSISTANCE PROGRAM GRANT
(68) CITY OF NEW BRIGHTON 803 OLD HWY 8 NW, NEW BRIGHTON, MN, 55112	41-6005406	GOVERNMENT	25,000				FACILITY ASSISTANCE PROGRAM GRANT
(69) CITY OF MENDOTA HEIGHTS 1101 VICTORIA CURVE, MENDOTA HEIGHTS, MN, 55118	41-6008695	GOVERNMENT	25,000				FACILITY ASSISTANCE PROGRAM GRANT
(70) ROSS INITIATIVE IN SPORTS FOR EQUALITY INC. 423 W 55TH STREET, NEW YORK, NY, 10019	47-4225769	501(C)(3)	25,000				PROGRAM GRANT
(71) FOXRIDGE SWIM AND RACQUET CLUB PO BOX 3234, ENGLEWOOD, CO, 80155	74-2128269	501(C)(7)	25,000				FACILITY ASSISTANCE PROGRAM GRANT
(72) THE ASPEN INSTITUTE INC. 2300 N STREET NW STE. 700, WASHINGTON, DC, 20037	84-0399006	501(C)(3)	25,000				PROGRAM GRANT
(73) WOMEN AND KIDS EMPOWERMENT INC 259 ELM ST, WEST HAVEN, CT, 06516	84-5153317	501(C)(3)	25,000				PROGRAM GRANT
(74) COURT 16 MANHATTAN INC 28 LIBERTY ST., SC1, NEW YORK, NY, 10005	88-1549884	N/A	25,000				FACILITY ASSISTANCE PROGRAM GRANT
(75) TENNIS LESSONS INC 5803 SW BEAVERTON HILLSDALE HW, PORTLAND, OR, 97221	93-0643644	N/A	25,000				FACILITY ASSISTANCE PROGRAM GRANT
(76) NIRSA SERVICES CORPORATION 5060 SW PHILOMATH BLVD #355, CORVALLIS, OR, 97333		N/A	25,000				PROGRAM GRANT
(77) SPEARFISH SCHOOL DISTRICT 40-2 525 E. ILLINOIS, SPEARFISH, SD, 57783		GOVERNMENT	25,000				FACILITY ASSISTANCE PROGRAM GRANT
(78) CITY OF PORTLAND 1120 SW 5TH AVE ROOM 858, PORTLAND, OR, 97204	93-6002236	GOVERNMENT	24,000				FACILITY ASSISTANCE PROGRAM GRANT
(79) BYRON CENTER PUBLIC SCHOOLS 8542 BYRON CENTER AVE SW, BYRON CENTER, MI, 49315	38-6002004	501(C)(3)	23,000				FACILITY ASSISTANCE PROGRAM GRANT

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(80) CITY OF NEWPORT NEWS 2400 WASHINGTON AVE, NEWPORT NEWS, VA, 23607	54-6022059	GOVERNMENT	23,000				FACILITY ASSISTANCE PROGRAM GRANT
(81) TOWN OF HUNTERSVILLE 101 HUNTERSVILLE-CONCORD ROAD, HUNTERSVILLE, NC, 28078	56-6001252	GOVERNMENT	23,000				FACILITY ASSISTANCE PROGRAM GRANT
(82) HISPANIC ASSOCIATION OF COLLEGES AND UNIVERSITIES 4801 NW LOOP 410, SAN ANTONIO, TX, 78229	74-2466103	501(C)(3)	23,000				MULTICULTURAL GRANT
(83) MOBILE AREA TENNIS ASSOCIATION INC 851 GAILLARD DRIVE, MOBILE, AL, 36608	20-0116253	501(C)(4)	22,500				ZONAL COMPETITION GRANTS
(84) CITY OF COLUMBIA, MISSOURI 701 E. BROADWAY, COLUMBIA, MO, 65201	43-6000810	GOVERNMENT	20,000				FACILITY ASSISTANCE PROGRAM GRANT
(85) GLYNN COUNTY GEORGIA COMMISSIONERS 1725 REYNOLDS ST, BRUNSWICK, GA, 31520	58-6000430	GOVERNMENT	18,975				FACILITY ASSISTANCE PROGRAM GRANT
(86) FIVE SEASONS FAMILY SPORTS CLUB 345 THOMAS MORE PARKWAY, CRESTVIEW HILLS, KY, 41017	61-0845476	N/A	18,500				FACILITY ASSISTANCE PROGRAM GRANT
(87) CITY OF PELHAM, ALABAMA PO BOX 1419 3162 PELHAM PARKWAY, PELHAM, AL, 35124	63-0506218	GOVERNMENT	18,000				FACILITY ASSISTANCE PROGRAM GRANT
(88) EASTERN MENNONITE SCHOOL 801 PARKWOOD DR, HARRISONBURG, VA, 22802	54-1194342	501(C)(3)	17,250				FACILITY ASSISTANCE PROGRAM GRANT
(89) WOMEN IN SPORTS AND EVENTS, INC 244 FIFTH AVENUE STE 2087, NEW YORK, NY, 10001	13-4119533	501(C)(3)	16,750				PROGRAM GRANT
(90) WOOD VALLEY SWIN & RACQUET CLUB INC 10316 BOXELDER DR, RALEIGH, NC, 27613	56-1271031	501(C)(7)	16,000				FACILITY ASSISTANCE PROGRAM GRANT
(91) MARCH OF DIMES INC PO BOX 3155, HARLAN, IA, 51593	13-1846366	501(C)(3)	15,000				PROGRAM GRANT
(92) LAUREL SPRINGS HOA 5355 LAUREL OAK DR, SUWANEE, GA, 30024	58-2213266	N/A	15,000				FACILITY ASSISTANCE PROGRAM GRANT
(93) PRIDE LIVE INC 2-14 50TH AVE SUITE 303W, LONG ISLAND CITY, NY, 11101	90-0777065	501(C)(3)	15,000				PROGRAM GRANT
(94) EAST ST LOUIS COMMUNITY TENNIS ASSOCIATION 331 W THORNTON AVE, SAINT LOUIS, MO, 63119	83-0516694	501(C)(3)	14,375				FACILITY ASSISTANCE PROGRAM GRANT
(95) CITY OF HENDERSONVILLE 101 MAPLE DRIVE NORTH, HENDERSONVILLE, TN, 37075	62-0809182	GOVERNMENT	13,800				FACILITY ASSISTANCE PROGRAM GRANT
(96) WILLIAM WOODS UNIVERSITY ONE UNIVERSITY AVENUE, FULTON, MO, 65251	43-0654876	501(C)(3)	13,000				FACILITY ASSISTANCE PROGRAM GRANT

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(97) ARTHUR ASHE INSTITUTE FOR URBAN HEALTH 450 CLARKSON AVENUE BO, BROOKLYN, NY, 11203	11-3185372	501(C)(3)	12,000				PROGRAM GRANT
(98) AURORA GAMES FESTIVAL LLC 29 ALEXANDRA RD, LYNNFIELD, MA, 1940	82-4403979	N/A	12,000				PROGRAM GRANT
(99) TOWN OF MILTON 43 BOMBARDIER RD, MILTON, VT, 5468	03-6000573	GOVERNMENT	11,500				FACILITY ASSISTANCE PROGRAM GRANT
(100) NORTH CAROLINA CENTRAL UNIVERSITY 1801 FAYETTEVILLE ST, DURHAM, NC, 27707	56-6000730	GOVERNMENT	11,500				FACILITY ASSISTANCE PROGRAM GRANT
(101) CITY OF KINSTON 207 E KING ST, KINSTON, NC, 28501	56-6001259	GOVERNMENT	11,500				FACILITY ASSISTANCE PROGRAM GRANT
(102) JUNIOR TENNIS FOUNDATION 2500 WESTCHESTER AVENUE SUITE 106, PURCHASE, NY, 10577	13-3155380	501(C)(3)	10,000				PROGRAM GRANT
(103) ATHLETIC CLUB ALABAMA 3250 LEEMAN FERRY RD SW, HUNTSVILLE, AL, 35801	27-1856089	N/A	10,000				ZONAL COMPETITION GRANTS
(104) LTP TENNIS, LLC 1513 MATHIS FERRY ROAD, MOUNT PLEASANT, SC, 29464	27-2562524	N/A	10,000				ZONAL COMPETITION GRANTS
(105) LEADERS GROUP HOLDINGS LLC 120 WEST MOREHEAD ST SUITE 320, CHARLOTTE, NC, 28202	35-2642168	N/A	10,000				PROGRAM GRANT
(106) INNERCITY TENNIS FOUNDATION 4005 NICOLLET AVENUE SOUTH, MINNEAPOLIS, MN, 55409	41-6038537	501(C)(3)	10,000				FACILITY ASSISTANCE PROGRAM GRANT
(107) NATIONAL ASSOCIATION OF PARK DISTRICT FOUNDATIONS 4100 ELDORADO PKWY, MCKINNEY, TX, 75069	46-4458127	501(C)(3)	10,000				PROGRAM GRANT
(108) METRO TENNIS ASSOCIATES INC 6594 WHITE MILL RD, FAIRBURN, GA, 30213	58-1400689	N/A	10,000				ZONAL COMPETITION GRANTS
(109) CITY OF PLANTATION 400 NW 73RD AVENUE, PLANTATION, FL, 33317	59-6017775	GOVERNMENT	10,000				JUNIOR ITF EVENT GRANT
(110) MIDDLE TENNESSEE STATE UNIVERSITY FOUNDATION 1301 EAST MAIN STREET, MURFREESBORO, TN, 37132	62-0695507	501(C)(3)	10,000				FACILITY ASSISTANCE PROGRAM GRANT
(111) THE CITY OF DOTHAN PO BOX 2128, DOTHAN, AL, 36302	63-6001243	GOVERNMENT	10,000				ZONAL COMPETITION GRANTS
(112) THE CLAREMONT CLUB 1777 MONTE VISTA, CLAREMONT, CA, 91711	95-3627414	N/A	10,000				ZONAL COMPETITION GRANTS
(113) UNIVERSITY OF HAWAII 1337 LOWER CAMPUS ROAD, HONOLULU, HI, 96822	99-6000354	GOVERNMENT	10,000				FACILITY ASSISTANCE PROGRAM GRANT
(114) FRANK VELTRI TENNIS CENTER 9101 NW 2ND ST, PLANTATION, FL, 33324		N/A	10,000				ZONAL COMPETITION GRANTS

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(115) DREAM COURT, INC. 3027 CLOVERDALE RD, MONTGOMERY, AL, 36106	46-3051604	501(C)(3)	9,500				WHEELCHAIR GRANT
(116) COMMONWEALTH UNIVERSITY OF PENNSYLVANIA 400 E SECOND ST, BLOOMSBURG, PA, 17815	23-2738930	GOVERNMENT	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(117) TIFFIN UNIVERSITY 155 MIAMIA ST, TIFFIN, OH, 44883	34-4427516	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(118) ANDERSON UNIVERSITY 316 BOULEVARD, ANDERSON, SC, 29621	57-0324906	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(119) BRENAU UNIVERSITY INC 500 WASHINGTON ST SE, GAINESVILLE, GA, 30501	58-0566143	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(120) GRAVES COUNTY BOARD OF EDUCATION 2290 STATE ROUTE 121 NORTH, MAYFIELD, KY, 42066	61-6001322	GOVERNMENT	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(121) JACKSON STATE UNIVERSITY 1400 J R LYNCH ST, JACKSON, MS, 39217	64-6000507	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(122) BAYLOR UNIVERSITY ONE BEAR PLACE #97041, WACO, TX, 76798	74-1159753	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(123) SOUTHERN METHODIST UNIVERSITY PO BOX 750261, DALLAS, TX, 75275	75-0800689	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(124) VENTURA COLLEGE FOUNDATION 4667 TELEGRAPH RD, VENTURA, CA, 93003	77-0037747	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(125) CALIFORNIA POLYTECHNIC STATE UNIVERSITY FINANCIAL AID OFFICE, SAN FRANCISCO, CA, 94132	77-0209717	GOVERNMENT	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(126) FRESNO PACIFIC UNIVERSITY 1717 S. CHESTNUT AVENUE, FRESNO, CA, 93702	94-1021164	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(127) CALIFORNIA STATE UNIVERSITY FRESNO ATTN. BERNARD OGDEN, FRESNO, CA, 93740	94-2874546	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(128) AZUSA PACIFIC UNIVERSITY 901 E ALOSTA AVE, AZUSA, CA, 91702	95-1744369	501(C)(3)	9,000				FACILITY ASSISTANCE PROGRAM GRANT
(129) ALABAMA STATE UNIVERSITY 915 SOUTH JACKSON STREET, MONTGOMERY, AL, 36104	63-6001101	GOVERNMENT	8,000				FACILITY ASSISTANCE PROGRAM GRANT
(130) CITY OF SURPRISE 16000 N. CIVIC CENTER PLAZA, SURPRISE, AZ, 85374	86-6007796	GOVERNMENT	8,000				LEAGUES GRANT
(131) UJA FEDERATION OF NEW YORK 130 EAST 59TH STREET, NEW YORK, NY, 10022	51-0172429	501(C)(3)	7,500				PROGRAM GRANT
(132) TRIAD TENNIS MANAGEMENT, INC. 3802 JAYCEE PARK DRIVE, GREENSBORO, NC, 27455	56-1874682	N/A	7,500				ZONAL COMPETITION GRANTS

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(133) ONE LOVE TENNIS, LLC 5700 CHATHAM CIRCLE, NORCROSS, GA, 30071	58-2527445	N/A	7,500				ZONAL COMPETITION GRANTS
(134) CENTRAL FLORIDA SPORTS COMMISSION INC 400 W CHURCH ST, ORLANDO, FL, 32801	59-3152788	501(C)(3)	7,500				PROGRAM GRANT
(135) FLYING HORSE COUNTRY CLUB, LLC 1880 WEISKOPF POINT, COLORADO SPRINGS, CO, 80921	86-1065411	N/A	7,500				FACILITY ASSISTANCE PROGRAM GRANT
(136) UNIVERSITY OF NORTH ALABAMA UNA BOX 5071, FLORENCE, AL, 35632	63-6000893	GOVERNMENT	7,000				FACILITY ASSISTANCE PROGRAM GRANT
(137) TEXAS A&M UNIVERSITY-KINGSVILLE 700 UNIVERSITY BLVD, KINGSVILLE, TX, 78363	74-6001530	GOVERNMENT	7,000				FACILITY ASSISTANCE PROGRAM GRANT
(138) USTA PLAYER DEVELOPMENT INC 70 WEST RED OAK LANE, WHITE PLAINS, NY, 10604	27-1368195	501(C)(3)	6,990				EVENTS GRANT
(139) CLUBCORP MISSION HILLS COUNTY CLUN INC 34600 MISSION HILLS DR, RANCHO MIRAGE, CA, 92270	75-2502965	N/A	5,750				ADULT SENIOR CHAMPIONSHIP GRANT

**Part III****Grants and Other Assistance to Individuals in the United States (continued)**

(a) Type of grant or assistance	(b) Number of Recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(7) TENNIS ON CAMPUS GRANT	2	3,000			
(8) WHEELCHAIR GRANT	25	22,681			
(9) ZONAL COMPETITION GRANTS	1	20,000			

**Part IV**

**Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS	THE ASSOCIATION MONITORS THE USE OF GRANT FUNDS PAID TO THE SECTIONS BY REQUIRING THE SECTIONS TO SUBMIT THEIR ANNUAL AUDITED FINANCIAL STATEMENTS AND FORM 990. ORGANIZATIONS RECEIVING PUBLIC FACILITY FUNDING GRANTS MUST COMPLETE AN EXTENSIVE APPLICATION FOR FUNDING AND MUST RECEIVE PERMISSION IN WRITING TO DEVIATE FROM THE PROPOSED SPENDING PLAN. FACILITY GRANTEES MUST SUBMIT A GRANT APPLICATION WHICH REQUIRES SUBMISSION OF THE TOTAL PROJECT BUDGET AND DETAILED SPENDING PLAN. SUCCESSFUL COMPLETION OF THE GRANT PROCESS INCLUDES TECHNICAL REVIEWS WITH USTA CONSULTANTS FOR PROJECTS REQUIRING RECONSTRUCTION OR NEW CONSTRUCTION OF A FACILITY. IF AWARDED, PRIOR TO RECEIVING THEIR FUNDS, TENNIS VENUE SERVICES GRANT RECIPIENTS ARE REQUIRED TO SUBMIT AN ACCOUNTABILITY FORM THAT IS REVIEWED BY STAFF AND/OR USTA CONSULTANTS TO ENSURE THE PROJECT HAS BEEN COMPLETED AS APPROVED. THE ACCOUNTABILITY PROCESS REQUIRES GRANTEES TO SUBMIT FISCAL AND NARRATIVE END-OF-PROJECT REPORTS DETAILING THE RESULTS OF THEIR PROJECTS. RECIPIENTS OF TOURNAMENT/CHAMPIONSHIP GRANTS SUPPORT TENNIS PLAY AT THE LOCAL LEVEL AND ARE FOR DI MINIMIS AMOUNTS.

**SCHEDULE J**  
**(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Compensation Information**  
For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

Employer identification number

UNITED STATES TENNIS ASSOCIATION INCORPORATED

13-5459420

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input checked="" type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? . . . . .  
**b** Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .  
**c** Participate in or receive payment from an equity-based compensation arrangement? . . . . .

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization? . . . . .  
**b** Any related organization? . . . . .

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization? . . . . .  
**b** Any related organization? . . . . .

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

**Yes****No**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	LEWIS SHERR CEO & EXECUTIVE DIRECTOR	(i) 947,177 (ii) 0	(i) 554,244 (ii) 0	(i) 34,947 (ii) 0	(i) 24,362 (ii) 0	(i) 42,688 (ii) 0	(i) 1,603,418 (ii) 0	(i) 0 (ii) 0
2	ANDREA HIRSCH COO & GENERAL COUNSEL	(i) 726,866 (ii) 0	(i) 562,091 (ii) 0	(i) 42,761 (ii) 0	(i) 24,362 (ii) 0	(i) 17,178 (ii) 0	(i) 1,373,258 (ii) 0	(i) 0 (ii) 0
3	STACEY MILKOVICH CHIEF EXECUTIVE, PRO TENNIS	(i) 742,477 (ii) 0	(i) 308,790 (ii) 0	(i) 18,104 (ii) 0	(i) 24,362 (ii) 0	(i) 43,388 (ii) 0	(i) 1,137,121 (ii) 0	(i) 0 (ii) 0
4	KIRSTEN CORIO CHIEF COMMERCIAL OFFICER	(i) 526,290 (ii) 0	(i) 325,112 (ii) 0	(i) 810 (ii) 0	(i) 24,362 (ii) 0	(i) 40,217 (ii) 0	(i) 916,791 (ii) 0	(i) 0 (ii) 0
5	CRAIG MORRIS CHIEF EXECUTIVE, COMMUNITY TENNIS & YOUTH	(i) 574,477 (ii) 0	(i) 202,100 (ii) 0	(i) 6,677 (ii) 0	(i) 14,012 (ii) 0	(i) 43,388 (ii) 0	(i) 840,654 (ii) 0	(i) 0 (ii) 0
6	MARTIN BLACKMAN GENERAL MANAGER	(i) 0 (ii) 466,632	(i) 0 (ii) 187,110	(i) 0 (ii) 24,242	(i) 0 (ii) 24,362	(i) 0 (ii) 47,228	(i) 0 (ii) 749,574	(i) 0 (ii) 0
7	PAUL S. MAYA CHIEF TECHNOLOGY OFFICER	(i) 430,666 (ii) 0	(i) 190,530 (ii) 0	(i) 24,242 (ii) 0	(i) 24,362 (ii) 0	(i) 43,388 (ii) 0	(i) 713,188 (ii) 0	(i) 0 (ii) 0
8	HENRY F. LESCAILLE CHIEF PEOPLE & CULTURE OFFICER	(i) 379,928 (ii) 0	(i) 219,200 (ii) 0	(i) 24,457 (ii) 0	(i) 24,362 (ii) 0	(i) 42,086 (ii) 0	(i) 690,033 (ii) 0	(i) 0 (ii) 0
9	THEODORE LOEHRKE MANAGING DIRECTOR, SECTION PARTNERSHIP	(i) 455,451 (ii) 0	(i) 112,359 (ii) 0	(i) 1,242 (ii) 0	(i) 24,362 (ii) 0	(i) 39,647 (ii) 0	(i) 633,061 (ii) 0	(i) 0 (ii) 0
10	DEANNE C. POWNALL MANAGING DIRECTOR, CORPORATE PARTNERSHIPS	(i) 298,746 (ii) 0	(i) 238,750 (ii) 0	(i) 30,207 (ii) 0	(i) 22,508 (ii) 0	(i) 42,648 (ii) 0	(i) 632,859 (ii) 0	(i) 0 (ii) 0
11	EDWARD NEPPL CHIEF FINANCIAL OFFICER (THRU 5/31/24)	(i) 228,803 (ii) 0	(i) 330,112 (ii) 0	(i) 21,474 (ii) 0	(i) 10,350 (ii) 0	(i) 7,347 (ii) 0	(i) 598,086 (ii) 0	(i) 0 (ii) 0
12	KEVIN M. FLAHERTY CHIEF FINANCIAL OFFICER (AS OF 5/20/24)	(i) 359,302 (ii) 0	(i) 15,000 (ii) 0	(i) 467 (ii) 0	(i) 10,350 (ii) 0	(i) 4,500 (ii) 0	(i) 389,619 (ii) 0	(i) 0 (ii) 0
13		(i) 0 (ii) 0						
14		(i) 0 (ii) 0						
15		(i) 0 (ii) 0						
16		(i) 0 (ii) 0						

**Part III**

**Supplemental Information.** Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 1A - FIRST-CLASS OR CHARTER TRAVEL	FIRST CLASS TRAVEL: IN ACCORDANCE WITH THE TRAVEL POLICY, BOARD MEMBERS AND EMPLOYEES ABOVE DIRECTOR LEVEL ARE ENTITLED TO BUSINESS CLASS AIRFARES FOR FLIGHTS GREATER THAN FIVE HOURS. THE PRESIDENT AND FIRST VP ARE ENTITLED TO BUSINESS CLASS AIRFARES FOR ALL FLIGHTS. IN THE EVENT BUSINESS CLASS AIRFARE IS NOT AVAILABLE, THE ABOVE INDIVIDUALS ARE ENTITLED TO FIRST CLASS UNDER THE ASSOCIATION'S ACCOUNTABLE EXPENSE REIMBURSEMENT PLAN.
SCHEDULE J, PART I, LINE 1A - TRAVEL FOR COMPANIONS	TRAVEL FOR COMPANIONS: UNDER THE ASSOCIATION'S ACCOUNTABLE EXPENSE REIMBURSEMENT POLICY, TRAVEL FOR COMPANIONS IS ALLOWED IN VERY LIMITED CIRCUMSTANCES.

**SCHEDULE O  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**UNITED STATES TENNIS ASSOCIATION INCORPORATED**

Employer identification number

**13-5459420**

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION	THE USTA MISSION IS GROWING TENNIS TO INSPIRE HEALTHIER PEOPLE AND COMMUNITIES EVERYWHERE. USTA IS THE NATIONAL GOVERNING BODY FOR THE SPORT OF TENNIS AND THE RECOGNIZED LEADER IN PROMOTING AND DEVELOPING THE SPORT'S GROWTH ON EVERY LEVEL IN THE UNITED STATES, FROM LOCAL COMMUNITIES TO THE CROWN JEWEL OF THE PROFESSIONAL GAME, THE US OPEN. THE USTA IS A PROGRESSIVE AND DIVERSE NOT-FOR-PROFIT ORGANIZATION WHOSE VOLUNTEERS, PROFESSIONAL STAFF AND FINANCIAL RESOURCES SUPPORT A SINGLE MISSION: TO PROMOTE AND DEVELOP THE GROWTH OF TENNIS. THE USTA HAS OVER 719,000 INDIVIDUAL MEMBERS, OVER 7,500 ORGANIZATIONAL MEMBERS AND A PROFESSIONAL STAFF AND VOLUNTEERS DEDICATED TO GROWING THE GAME.
FORM 990, PART III, LINE 4A -	US OPEN: UNITED STATES TENNIS ASSOCIATION INCORPORATED ("USTA" OR THE "ASSOCIATION") ORGANIZES AND CONDUCTS THE UNITED STATES OPEN TENNIS CHAMPIONSHIPS--THE US OPEN-- WHICH IS THE ONE OF THE WORLD'S HIGHEST-ATTENDED ANNUAL SPORTING EVENTS AND ONE OF ITS PREMIER SPORTING ATTRACTIONS. THE US OPEN IS HELD EACH YEAR AT THE USTA BILLIE JEAN KING NATIONAL TENNIS CENTER. STAGING THE US OPEN REQUIRES THE DEDICATION AND TALENTS OF NUMEROUS USTA VOLUNTEERS, USTA STAFF, AND SEASONAL HELP TO RUN THIS TENNIS TOURNAMENT EFFICIENTLY AND EFFECTIVELY. THE US OPEN HELPS FULFILL MANY OF THE USTA'S MAJOR PURPOSES, INCLUDING: LEVERAGING TENNIS TO INSPIRE HEALTHIER PEOPLE AND COMMUNITIES; TO PROMOTE THE DEVELOPMENT OF TENNIS AS A MEANS OF HEALTHFUL RECREATION AND PHYSICAL FITNESS; TO ORGANIZE TENNIS TOURNAMENTS AND COMPETITIONS FOR ALL TENNIS ATHLETES WITHOUT REGARD TO GENDER, RACE, CREED, COLOR, OR NATIONAL ORIGIN, AND UNDER THE BEST CONDITIONS POSSIBLE; AND TO PROMOTE THE GAME OF TENNIS TO THE GENERAL PUBLIC. A MAJOR GOAL OF THE US OPEN IS TO USE THE EVENT'S POPULARITY TO DRIVE PARTICIPATION IN THE SPORT. IN 2024, THE US OPEN SURPASSED 1,000,000 FANS IN ATTENDANCE OVER THE COURSE OF THE THREE WEEKS OF THE TOURNAMENT FOR THE FIRST TIME, INCLUDING MORE THAN 215,000 ATTENDEES TO 'US OPEN FAN WEEK,' WHICH IS FREE AND OPEN TO THE PUBLIC.
FORM 990, PART III, LINE 4B -	COMMUNITY TENNIS DEVELOPMENT: COMMUNITY TENNIS STRIVES TO USE TENNIS TO INSPIRE HEALTHIER PEOPLE AND COMMUNITIES AND GROW TENNIS AT EVERY LEVEL WITH A GOAL OF MAKING THE GAME ACCESSIBLE TO EVERYONE. IT SUPPORTS A WIDE RANGE OF TENNIS PROGRAMS DESIGNED TO HELP PEOPLE LEARN THE GAME, PLAY THE GAME, AND TAKE ADVANTAGE OF ITS MANY PHYSICAL AND MENTAL HEALTH BENEFITS MEDICALLY PROVEN THROUGH A NUMBER OF STUDIES CONDUCTED IN RECENT YEARS. IT IS THE GOAL OF COMMUNITY TENNIS TO HELP PEOPLE FIND THEMSELVES IN THE GAME AT EVERY STEP ALONG THE PLAY PATHWAY.  IN 2024, TENNIS CONTINUED ITS IMPRESSIVE GROWTH, WITH 24.7 MILLION AMERICANS PLAYING THE SPORT, MARKING FIVE CONSECUTIVE YEARS OF PARTICIPATION GROWTH. THE USTA CONTINUED ITS SERIES OF PROGRAMS, GRANTS AND ADVOCACY ACTIONS ACROSS THE COUNTRY TO SPUR THIS GROWTH. COMMUNITY TENNIS WORKS WITH THE USTA'S 17 INDEPENDENTLY GOVERNED GEOGRAPHICAL SECTIONS ACROSS THE U.S., ALONG WITH MORE THAN TWO DOZEN NATIONAL USTA COMMITTEES MADE UP OF LEADING VOLUNTEERS AND STAFF, AS WELL AS WITH THOUSANDS OF LOCAL VOLUNTEERS NATIONWIDE AND WITH TENNIS INDUSTRY PARTNERS ON NUMEROUS GRASS-ROOTS EFFORTS TO GROW THE GAME. OTHER INITIATIVES INCLUDE DEVELOPING, FACILITY RENOVATIONS AND CONSTRUCTION; STRENGTHENING AND GROWING A NATIONWIDE NETWORK OF SELF-SUFFICIENT COMMUNITY TENNIS ASSOCIATIONS TO INCREASE TENNIS PARTICIPATION AT THE LOCAL LEVEL; PROMOTING AND PROVIDING DEVELOPMENT AND PLAY OPPORTUNITIES FOR PEOPLE IN WHEELCHAIRS TO BE INVOLVED IN THE SPORT OF TENNIS AS BOTH PLAYERS AND VOLUNTEERS; INTRODUCING TENNIS TO YOUTH THROUGH SCHOOL PHYSICAL EDUCATION CLASSES AND AFTER-SCHOOL TENNIS PROGRAMS; AND PROMOTING AND PROVIDING RECREATIONAL AND COMPETITIVE LEAGUE TEAM OPPORTUNITIES FOR PLAYERS AGE 18 TO 90+ IN THE COUNTRY'S LARGEST RECREATIONAL TENNIS LEAGUE, USTA LEAGUE. COMMUNITY TENNIS IS BASED AT THE USTA NATIONAL CAMPUS AT LAKE NONA IN ORLANDO, FLORIDA, WHICH SERVES THE SPORT AT EVERY LEVEL OF PLAY AND DELIVERS AN UNPARALLELED TENNIS EXPERIENCE FOR PLAYERS OF ALL AGES AND ABILITY LEVELS. THE FACILITY HAS 100 TENNIS COURTS AND IS DIVIDED INTO DEDICATED AREAS THAT FOCUS ON THE COMPLETE TENNIS PATHWAY.

**SCHEDULE O  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

UNITED STATES TENNIS ASSOCIATION INCORPORATED

Employer identification number

13-5459420

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 4C -	<p>PROFESSIONAL TENNIS OPERATIONS DIVISION AND USA TENNIS: IN LATE 2024, THE USTA ANNOUNCED A REALIGNMENT OF DIVISION STRUCTURE IN AN EFFORT TO ENHANCE SUPPORT FOR PLAYERS AT ALL LEVELS OF THE COMPETITIVE PATHWAY. THIS RESULTED IN THE FORMATION OF USA TENNIS, WHICH COMBINED USTA PLAYER DEVELOPMENT, USTA PRO CIRCUIT, COLLEGIATE, JUNIOR COMPETITION AND MAJOR EVENTS, INCLUDING THE OLYMPICS, DAVIS CUP AND BILLIE JEAN KING CUP, INTO A SINGLE COHESIVE DEPARTMENT.</p> <p>THE USTA PROFESSIONAL TENNIS OPERATIONS DIVISION CONTINUED TO OVERSEE OFFICIATING, COMPETITION OPERATIONS, AND PLAYER RELATIONS. TOGETHER, THESE DIVISIONS MANAGE THE GAME AT THE HIGHEST LEVELS IN THE UNITED STATES, WITH AN EYE TOWARD PROVIDING A MANAGEABLE PATHWAY TO THE ELITE LEVELS OF TENNIS COMPETITION FOR ASPIRING PRO TENNIS PLAYERS AND OFFICIALS. THE EVENTS STAGED BY THE DIVISIONS ARE LEVERAGED TO SHOWCASE THE FUN, EXCITEMENT, AND ATHLETIC EXCELLENCE OF THE SPORT AND TO ENCOURAGE PARTICIPATION AT ALL LEVELS.</p> <p>AS THE RECOGNIZED NATIONAL GOVERNING BODY OF THE SPORT OF TENNIS, THE USTA IS A MEMBER OF THE U.S. OLYMPIC AND PARALYMPIC COMMITTEE. THE USTA COORDINATES THE UNITED STATES' TENNIS PARTICIPATION IN THE OLYMPIC GAMES AND THE PARALYMPIC GAMES, AS WELL AS THE PAN-AMERICAN GAMES. DAVIS CUP AND BILLIE JEAN KING CUP ARE THE ELITE INTERNATIONAL TEAM COMPETITIONS IN PROFESSIONAL TENNIS FOR MEN AND WOMEN, RESPECTIVELY, WITH MORE THAN 130 NATIONS COMPETING IN THESE EVENTS ANNUALLY. THE UNITED STATES HAS WON THE DAVIS CUP CHAMPIONSHIP ON 32 OCCASIONS, MORE THAN ANY OTHER NATION, WHILE THE UNITED STATES BILLIE JEAN KING CUP TEAM HAS WON THE BJK CUP TITLE MORE THAN ANY OTHER NATION, A RECORD 18 TIMES.</p> <p>THE USTA SUPPORTS THE USTA PRO CIRCUIT, THE WORLD'S LARGEST PROFESSIONAL TOUR FOR TENNIS DEVELOPMENT. THE USTA PRO CIRCUIT PROVIDES THE NEXT GENERATION OF AMERICAN CHAMPIONS WITH YEAR-ROUND OPPORTUNITIES TO DEVELOP THEIR GAME AND PLAY AGAINST WORLD-CLASS COMPETITION WITHOUT HAVING TO TRAVEL ABROAD. THE USTA'S OFFICIATING DEPARTMENT OVERSEES THE RECRUITMENT, CERTIFICATION, AND EVALUATION OF TENNIS OFFICIALS AT ALL LEVELS OF THE SPORT IN THE UNITED STATES, FROM GRASS-ROOTS TOURNAMENTS TO THE UPPER ECHELONS OF PROFESSIONAL TENNIS. BY TRAINING AND CERTIFYING QUALITY OFFICIALS WHO KNOW THE RULES AND REGULATIONS FOR THEIR ON-COURT AND OFF-COURT TOURNAMENT RESPONSIBILITIES, THE USTA SEEKS TO ENSURE SMOOTH-RUNNING TOURNAMENTS WHICH ARE ESSENTIAL TO GROWING THE GAME. EACH YEAR, THE USTA CERTIFIES APPROXIMATELY 3,500 TENNIS OFFICIALS, WITH THE MAJORITY OF THEM SERVING IN A VOLUNTEER CAPACITY.</p>
FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS	THE VOTING MEMBERS OF THE ASSOCIATION ARE THE SECTIONAL ASSOCIATIONS AND DIRECT MEMBER CLUBS & ORGANIZATIONS WHO HAVE A WEIGHTED VOTE BASED ON MEMBERS IN THEIR GEOGRAPHIC AREA. THE VOTING MEMBERS APPROVE THE SLATE OF OFFICERS AND BOARD MEMBERS AS SUBMITTED BY THE NOMINATING COMMITTEE. IN ADDITION, THEIR RIGHTS INCLUDE APPROVING AMENDMENTS TO THE BYLAWS AND OTHER VOTING RIGHTS PURSUANT TO NEW YORK STATE NOT-FOR-PROFIT CORPORATION LAW.
FORM 990, PART VI, LINE 7A - MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	THE VOTING MEMBERS OF THE ASSOCIATION ARE THE SECTIONAL ASSOCIATIONS AND DIRECT MEMBER CLUBS & ORGANIZATIONS WHO HAVE A WEIGHTED VOTE BASED ON MEMBERS IN THEIR GEOGRAPHIC AREA. THE VOTING MEMBERS APPROVE THE SLATE OF OFFICERS AND BOARD MEMBERS AS SUBMITTED BY THE NOMINATING COMMITTEE. IN ADDITION, THEIR RIGHTS INCLUDE APPROVING AMENDMENTS TO THE BYLAWS AND OTHER VOTING RIGHTS PURSUANT TO NEW YORK STATE NOT-FOR-PROFIT CORPORATION LAW.
FORM 990, PART VI, LINE 7B - DECISIONS REQUIRING APPROVAL BY MEMBERS OR STOCKHOLDERS	THE VOTING MEMBERS OF THE ASSOCIATION ARE THE SECTIONAL ASSOCIATIONS AND DIRECT MEMBER CLUBS & ORGANIZATIONS WHO HAVE A WEIGHTED VOTE BASED ON MEMBERS IN THEIR GEOGRAPHIC AREA. THE VOTING MEMBERS APPROVE THE SLATE OF OFFICERS AND BOARD MEMBERS AS SUBMITTED BY THE NOMINATING COMMITTEE. IN ADDITION, THEIR RIGHTS INCLUDE APPROVING AMENDMENTS TO THE BYLAWS AND OTHER VOTING RIGHTS PURSUANT TO NEW YORK STATE NOT-FOR-PROFIT CORPORATION LAW.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	FORM 990 WAS PREPARED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCIAL DEPARTMENT. THE FORM 990 IS REVIEWED BY USTA'S LEGAL DEPARTMENT, AUDIT COMMITTEE AND IS ALSO DISTRIBUTED TO THE FULL BOARD OF DIRECTORS PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.

**SCHEDULE O  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

UNITED STATES TENNIS ASSOCIATION INCORPORATED

Employer identification number

13-5459420

Return Reference - Identifier	Explanation
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	USTA HAS A CONFLICT OF INTEREST AND DISCLOSURE POLICY THAT APPLIES TO ALL EMPLOYEES, NATIONAL VOLUNTEERS, AND BOARD MEMBERS. THE CONFLICT OF INTEREST AND DISCLOSURE POLICY REQUIRES AN EMPLOYEE, NATIONAL VOLUNTEER AND BOARD MEMBER TO REPORT INTERESTS OR RELATIONSHIPS THAT COULD PRESENT A POTENTIAL CONFLICT OF INTEREST. THE USTA OBTAINS ANNUAL CERTIFICATIONS FROM EMPLOYEES, NATIONAL VOLUNTEERS, AND BOARD MEMBERS. THE CHIEF ETHICS OFFICER REVIEWS THE COMPLETED DISCLOSURE STATEMENTS FOR EMPLOYEES AND THE AUDIT COMMITTEE REVIEWS THE COMPLETED DISCLOSURE STATEMENTS FOR THE VOLUNTEERS AT THE NATIONAL GOVERNING BODY LEVEL AND BOARD MEMBERS. THE CHIEF ETHICS OFFICER AND THE CHAIR OF THE AUDIT COMMITTEE HAVE THE DISCRETION TO SHARE THE DISCLOSURE STATEMENTS WITH THE BOARD OF DIRECTORS AND/OR THE CHIEF EXECUTIVE OFFICER & EXECUTIVE DIRECTOR AND/OR THE CHAIR OF THE RESPECTIVE NATIONAL COMMITTEE. THE CHIEF ETHICS OFFICER AND THE AUDIT COMMITTEE (FOR VOLUNTEERS) DETERMINE WHETHER A CONFLICT EXISTS AND SO MARK THEIR DECISION ON THE DISCLOSURE STATEMENT, ALSO INDICATING THE REQUIRED CORRECTIVE ACTION SHOULD THEY DETERMINE THAT A CONFLICT EXISTS (WHICH MAY INCLUDE, BUT IS NOT LIMITED TO, PROHIBITION IN PARTICIPATING, DELIBERATING AND DECIDING ISSUES AND/OR IN TRANSACTIONS).
FORM 990, PART VI, LINE 15 - COMPENSATION OF TOP MANAGEMENT OFFICIAL, OTHER OFFICERS OR KEY EMPLOYEES	THE COMPENSATION COMMITTEE HAS RESPONSIBILITY FOR ESTABLISHING A COMPENSATION STRATEGY AND SETTING THE COMPENSATION OF THE EXECUTIVE DIRECTOR, HIS/HER DIRECT REPORTS, AND ANY OTHER HIGHLY COMPENSATED INDIVIDUALS DESIGNATED BY THE COMPENSATION COMMITTEE, PART OF WHICH INCLUDES THE EXECUTIVE DIRECTOR AND CHIEF EXECUTIVE OFFICER; CHIEF OPERATING OFFICER AND GENERAL COUNSEL; CHIEF FINANCIAL OFFICER; CHIEF EXECUTIVE, PRO TENNIS; CHIEF EXECUTIVE, COMMUNITY TENNIS; CHIEF COMMERCIAL OFFICER; CHIEF PEOPLE AND CULTURE OFFICER; CHIEF TECHNOLOGY OFFICER; AND CHIEF DIVERSITY, EQUITY, AND INCLUSION OFFICER. THE COMPENSATION COMMITTEE MEETS A MINIMUM OF FOUR TIMES PER YEAR AND CONTEMPORANEOUSLY MAINTAINS MINUTES OF ITS MEETINGS. COMPENSATION AND INCENTIVE PLAN LEVELS ARE SET BY THE COMMITTEE FOLLOWING REVIEW OF APPROPRIATE COMPARABILITY DATA. APPROPRIATE COMPARABILITY DATA INCLUDES, BUT IS NOT LIMITED TO, (I) INFORMATION REGARDING COMPENSATION PAID BY SIMILAR ORGANIZATIONS FOR SIMILAR SERVICES, (II) THE AVAILABILITY OF SIMILAR SERVICES IN THE ORGANIZATION'S GEOGRAPHIC AREA, AND (III) COMPENSATION SURVEYS COMPILED BY INDEPENDENT FIRMS. THE REVIEW DESCRIBED ABOVE WAS CONDUCTED, WITH RESPECT TO COMPENSATION FOR THE ABOVE-NOTED INDIVIDUALS, IN 2025.
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE ASSOCIATION'S BYLAWS ARE LOCATED ON ITS WEBSITE (USTA.COM). THE ASSOCIATION'S 990'S ARE LOCATED ON ITS WEBSITE (USTA.COM) AND UPON REQUEST THE PUBLIC IS PROVIDED COPIES OF THE ASSOCIATION'S INFORMATION RETURN ON FORM 990. LASTLY, THE CONFLICT OF INTEREST POLICY CAN BE FOUND AT <a href="http://WWW.ETHICSPPOINT.COM">WWW.ETHICSPPOINT.COM</a> UNDER THE WEBSITE DESIGNED FOR THE ASSOCIATION AND IS ALSO AVAILABLE UPON REQUEST FROM THE ASSOCIATION'S LEGAL DEPARTMENT.
FORM 990, PART XI, LINE 5 -	THE AMOUNT ON LINE 5 REPRESENTS THE NET CHANGE IN UNREALIZED GAINS ON INVESTMENTS WHICH IS INCLUDED IN THE ASSOCIATION'S AUDITED CONSOLIDATED FINANCIAL STATEMENTS.

**SCHEDULE R**  
**(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**Open to Public  
Inspection**

Name of the organization

UNITED STATES TENNIS ASSOCIATION INCORPORATED

Employer identification number

13-5459420

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) US OPEN SERIES LLC (20-0984914) 2500 WESTCHESTER AVENUE, #411, PURCHASE, NY 10577	TENNIS	DE	0	0	USTA
(2)					
(3)					
(4)					
(5)					
(6)					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) USTA NATIONAL TENNIS CENTER, INC. (13-2946690) 2500 WESTCHESTER AVENUE, #411, PURCHASE, NY 10577	TENNIS	NY	501(C)(3)	10	USTA	✓	
(2) USTA FOUNDATION, INC. (13-3782331) 2500 WESTCHESTER AVENUE, #411, PURCHASE, NY 10577	GRANT GIVING	NY	501(C)(3)	7	USTA		✓
(3) USTA PLAYER DEVELOPMENT, INC. (27-1368195) 2500 WESTCHESTER AVENUE, #411, PURCHASE, NY 10577	YOUTH DEVELOPMENT	NY	501(C)(3)	12 TYPE I	USTA	✓	
(4)							
(5)							
(6)							
(7)							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No			
(1) _____											
(2) _____											
(3) _____											
(4) _____											
(5) _____											
(6) _____											
(7) _____											

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) _____									
(2) _____									
(3) _____									
(4) _____									
(5) _____									
(6) _____									
(7) _____									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .
- b Gift, grant, or capital contribution to related organization(s) . . . . .
- c Gift, grant, or capital contribution from related organization(s) . . . . .
- d Loans or loan guarantees to or for related organization(s) . . . . .
- e Loans or loan guarantees by related organization(s) . . . . .
- f Dividends from related organization(s) . . . . .
- g Sale of assets to related organization(s) . . . . .
- h Purchase of assets from related organization(s) . . . . .
- i Exchange of assets with related organization(s) . . . . .
- j Lease of facilities, equipment, or other assets to related organization(s) . . . . .
- k Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l Performance of services or membership or fundraising solicitations for related organization(s) . . . . .
- m Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o Sharing of paid employees with related organization(s) . . . . .
- p Reimbursement paid to related organization(s) for expenses . . . . .
- q Reimbursement paid by related organization(s) for expenses . . . . .
- r Other transfer of cash or property to related organization(s) . . . . .
- s Other transfer of cash or property from related organization(s) . . . . .

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

	Yes	No
1a	✓	
1b	✓	
1c	✓	
1d	✓	
1e	✓	
1f	✓	
1g	✓	
1h	✓	
1i	✓	
1j	✓	
1k	✓	
1l	✓	
1m	✓	
1n	✓	
1o	✓	
1p	✓	
1q	✓	
1r	✓	
1s	✓	

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) _____												
(2) _____												
(3) _____												
(4) _____												
(5) _____												
(6) _____												
(7) _____												
(8) _____												
(9) _____												
(10) _____												
(11) _____												
(12) _____												
(13) _____												
(14) _____												
(15) _____												
(16) _____												

**Part VII**

**Supplemental Information.** Provide additional information for responses to questions on Schedule R (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE R, PART V, LINE 1N	PURSUANT TO THE USTA NATIONAL TENNIS CENTER INC ("NTC") CERTIFICATE OF INCORPORATION, CITY OF NEW YORK LEASE AND US OPEN AGREEMENT, NTC MAKES THE FACILITY AVAILABLE TO USTA FOR HOLDING THE US OPEN. UNDER THE OPEN AGREEMENT, NTC HAS THE RIGHT TO COLLECT TICKET AND OTHER US OPEN RELATED REVENUE.
SCHEDULE R, PART V, LINE 1O	EXECUTIVE AND ADMINISTRATIVE STAFF OF THE USTA PROVIDE ASSISTANCE TO USTA PLAYER DEVELOPMENT INC AT NO CHARGE.
SCHEDULE R, PART V, LINE 1Q	EFFECTIVE JANUARY 1, 2021 THE UNITED STATES TENNIS ASSOCIATION INCORPORATED ("USTA") WAS THE COMMON PAYMASTER FOR ALL EMPLOYEES OF PLAYER DEVELOPMENT.