

Forms 990 / 990-EZ Return Summary

For calendar year 2025, or tax year beginning _____, and ending _____

93-0833985

USA TRACK & FIELD OF OREGON

Net Asset / Fund Balance at Beginning of Year 205,347

Revenue

Contributions	<u>68,590</u>	
Program service revenue	<u>143,924</u>	
Investment income	<u>11</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue		
Direct expenses		
Net income		
Other income	<u>1,319</u>	
Total revenue		<u>213,844</u>

Expenses

Program services	<u>160,300</u>	
Management and general	<u>33,485</u>	
Fundraising		
Total expenses		<u>193,785</u>

Excess / (deficit) 20,059

Changes -60

Net Asset / Fund Balance at End of Year 225,346

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	<u><u>213,844</u></u>

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	<u><u>193,785</u></u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>210,686</u>	<u>226,551</u>	
Liabilities	<u>5,339</u>	<u>1,205</u>	
Net assets	<u><u>205,347</u></u>	<u><u>225,346</u></u>	<u><u>19,999</u></u>

Miscellaneous Information

Amended return _____
 Return / extended due date 05/15/26
 Failure to file penalty _____

Form **8879-TE**

IRS E-file Signature Authorization for a Tax-Exempt Entity

OMB No. 1545-0047

For calendar year 2025, or fiscal year beginning _____, 2025, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

2025

Department of the Treasury
Internal Revenue Service

Name of filer

USA TRACK & FIELD OF OREGON

EIN or SSN

93-0833985

Name and title of officer or person subject to tax
PETER CASTRO
TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	213,844
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2025 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **THRIVE, CERTIFIED PUBLIC ACCOUNTING** to enter my PIN **33985** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2025 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2025 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

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

91711512685

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2025 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **AMANDA FELS, CPA** _____ Date _____

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Return of Organization Exempt From Income Tax

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 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2025 calendar year, or tax year beginning , and ending

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization
USA TRACK & FIELD OF OREGON

Doing business as **USATF OREGON**

Number and street (or P.O. box if mail is not delivered to street address) **PO BOX 1169** Room/suite

City or town, state or province, country, and ZIP or foreign postal code
TUALATIN OR 97062

D Employer identification number
93-0833985

E Telephone number
503-332-2415

G Gross receipts \$ **213,844**

F Name and address of principal officer:
MALINA BROWN
PO BOX 1169
TUALATIN OR 97062

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions.

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **OREGON.USATF.ORG**

H(c) Group exemption number

K Form of organization: Corporation Trust Association Other

L Year of formation: **1991** **M** State of legal domicile: **OR**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O			
	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	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)		4	15
	5 Total number of individuals employed in calendar year 2025 (Part V, line 2a)		5	0
	6 Total number of volunteers (estimate if necessary)		6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12		7a	0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	67,625	Current Year 68,590
	9 Program service revenue (Part VIII, line 2g)		225,961	143,924
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		240	11
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,500	1,319
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		295,326	213,844
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)				0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)				0
16a Professional fundraising fees (Part IX, column (A), line 11e)				0
b Total fundraising expenses (Part IX, column (D), line 25)			0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)			235,511	193,785
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		235,511	193,785	
19 Revenue less expenses. Subtract line 18 from line 12		59,815	20,059	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	210,686	End of Year 226,551
	21 Total liabilities (Part X, line 26)		5,339	1,205
	22 Net assets or fund balances. Subtract line 21 from line 20		205,347	225,346

Part II Signature Block

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.

Sign Here

Signature of officer: **PETER CASTRO** Date: _____

Type or print name and title: **TREASURER**

Paid Preparer Use Only

Preparer's name: **AMANDA FELS, CPA** Preparer's signature: **AMANDA FELS, CPA** Date: **05/14/26** Check if self-employed PTIN: **P01789299**

Firm's name: **THRIVE, CERTIFIED PUBLIC ACCOUNTING FIRM** Firm's EIN: **99-4750046**

Firm's address: **1610 C ST STE 100 VANCOUVER, WA 98663** Phone no.: **360-699-0681**

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 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 \$ 36,241 including grants of \$) (Revenue \$ 44,330)

HOLDING MEETS AND OTHER ACTIVITIES WITH TO PROMOTE TRACK AND FIELD ACTIVITIES.

4b (Code:) (Expenses \$ 124,059 including grants of \$) (Revenue \$ 99,594)

OFFICIALS COMMITTEE PROGRAMS. CERTIFIED CLINICS OFFERING "ON-THE-FIELD" INSTRUCTION ON FREQUENT RULE CHANGES, INSTRUCTION TECHNIQUES, ETC. WE PROVIDE MEET OFFICIALS FOR HIGH SCHOOL AND COLLEGE MEETS.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 160,300

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
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		X
4	Section 501(c)(3) organizations. 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		X
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		X
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		X
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		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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		X
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		X
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	X	
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		X
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		X
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		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
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		X
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		X
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		X
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		X
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		X
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		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
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		X

Part IV Checklist of Required Schedules (continued)

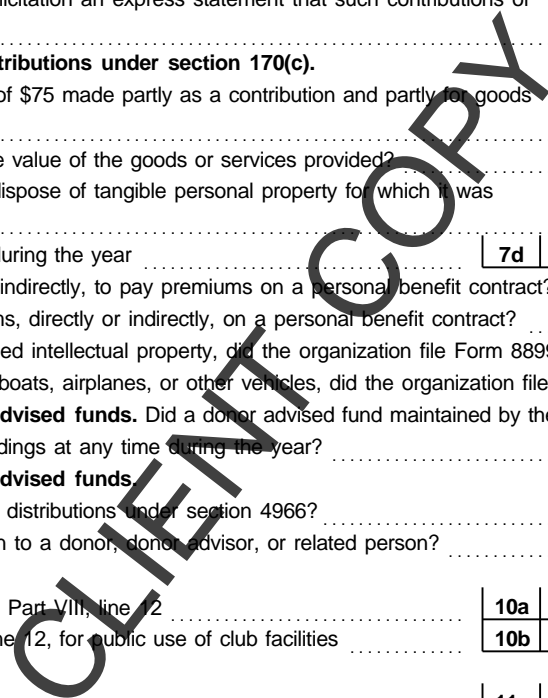
		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
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	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
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? <i>If "Yes," complete Schedule L, Part I</i>		X
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? <i>If "Yes," complete Schedule L, Part II</i>		X
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? <i>If "Yes," complete Schedule L, Part III</i>		X
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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
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? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

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		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	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	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	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)?	4a			X
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).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	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?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	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?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
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	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	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.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. 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.	17			



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 [X]

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, and document retention.

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

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OR
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.
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.

DEBRA HANSON

PO BOX 1169

TUALATIN

OR 97062

503-332-2415

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 employee	Former			
(1) DEBRA HANSON 2ND VICE PRESIDENT	15.00 0.00	X		X				10,790	0	0
(2) JERRY WESTFALL EXECUTIVE DIR.	5.00 0.00	X						5,995	0	0
(3) ROBERT REYNODS 1ST VICE-PRESIDENT	5.00 0.00	X		X				3,408	0	0
(4) SCOTT PHOENIX BOARD MEMBER	1.00 0.00	X						2,750	0	0
(5) PETER CASTRO TREASURER	10.00 0.00	X		X				2,440	0	0
(6) CARL SNIFFEN BOARD MEMBER	1.00 0.00	X						985	0	0
(7) AMY VETTER SECRETARY	5.00 0.00	X		X				950	0	0
(8) PHIL SUTTON BOARD MEMBER	1.00 0.00	X						835	0	0
(9) MIKE BLACKMORE BOARD MEMBER	1.00 0.00	X						0	0	0
(10) MALINA BROWN PRESIDENT	10.00 0.00	X		X				0	0	0
(11) DOUG BURNETT BOARD MEMBER	1.00 0.00	X						0	0	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	Former			
(12) IVAN FAULHABER										
(12) BOARD MEMBER	1.00 0.00							0	0	0
(13) MATT LYDUM										
(13) BOARD MEMBER	1.00 0.00							0	0	0
(14) CAROL MCLATCHIE										
(14) BOARD MEMBER	1.00 0.00							0	0	0
(15) TOM MILLBROOKE										
(15) BOARD MEMBER	1.00 0.00							0	0	0
(16) MARIE VERMEER										
(16) BOARD MEMBER	1.00 0.00							0	0	0
(17)										
(18)										
(19)										
1b Subtotal								28,153		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								28,153		

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 **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
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? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

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

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 **0**

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	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a						
	b Membership dues	1b	64,940					
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,650					
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f			68,590				
	Program Service Revenue	2a OFFICIALS REVENUE	Business Code		99,594	99,594		
b YOUTH MEETS				43,750	43,750			
c MASTERS TRACK & FIELD				400	400			
d RACE WALK				180	180			
e								
f All other program service revenue								
g Total. Add lines 2a-2f				143,924				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			11	11			
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents	6a	(i) Real	(ii) Personal				
			b Less: rental expenses	6b				
			c Rental inc. or (loss)	6c				
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other				
			b Less: cost or other basis and sales exps.	7b				
			c Gain or (loss)	7c				
	d Net gain or (loss)							
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
			b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a							
		b Less: direct expenses	9b					
c Net income or (loss) from gaming activities								
10a Gross sales of inventory, less returns and allowances	10a							
		b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	11a REFUNDS	Business Code		669	669			
	b CASH BACK REBATES			650	650			
	c							
	d All other revenue							
	e Total. Add lines 11a-11d			1,319				
12 Total revenue. See instructions			213,844	145,254	0	0		

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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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	7,668		7,668	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	104,026	104,023	3	
12 Advertising and promotion				
13 Office expenses	7,862		7,862	
14 Information technology	5,156	1,988	3,168	
15 Royalties				
16 Occupancy	8,240	4,120	4,120	
17 Travel	1,263	1,263		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,360		10,360	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,235	3,235		
23 Insurance	304		304	
24 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.)				
a MEET EXPENSES	24,179	24,179		
b SM. EQUIPMENT	7,996	7,996		
c MEMBERSHIP FEES	4,859	4,859		
d OFFICIALS ACCOUNT EXPENSE	4,018	4,018		
e All other expenses	4,619	4,619		
25 Total functional expenses. Add lines 1 through 24e	193,785	160,300	33,485	0
26 Joint costs. 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		
Assets	1	Cash—non-interest-bearing	189,458	1	208,620	
	2	Savings and temporary cash investments		2		
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	180	4	120	
	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		5		
	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)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	131,744			
	b	Less: accumulated depreciation	113,933	21,048	10c	17,811
	11	Investments—publicly traded securities		11		
	12	Investments—other securities. See Part IV, line 11		12		
	13	Investments—program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	210,686	16	226,551		
Liabilities	17	Accounts payable and accrued expenses		17		
	18	Grants payable		18		
	19	Deferred revenue		19		
	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		22		
	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	5,339	25	1,205	
	26	Total liabilities. Add lines 17 through 25	5,339	26	1,205	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	205,347	27	225,346	
	28	Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	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	205,347	32	225,346		
33	Total liabilities and net assets/fund balances	210,686	33	226,551		

Part XI Reconciliation of Net Assets

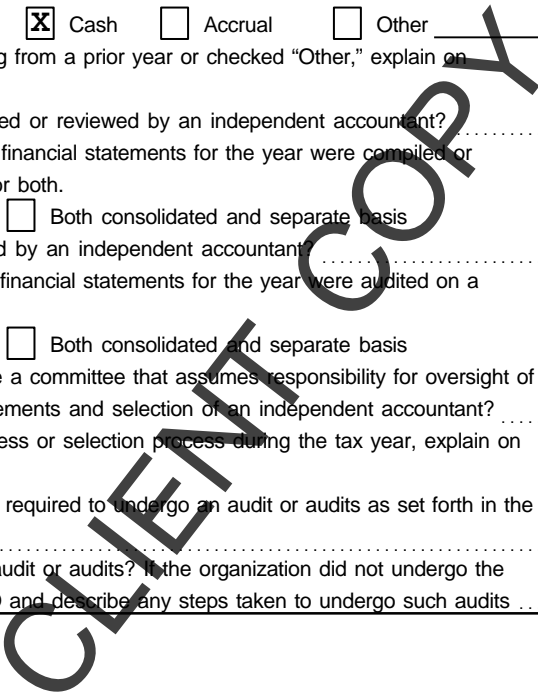
Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	213,844
2	Total expenses (must equal Part IX, column (A), line 25)	2	193,785
3	Revenue less expenses. Subtract line 2 from line 1	3	20,059
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	205,347
5	Net unrealized gains (losses) on investments	5	
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	-60
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	225,346

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 checked="" type="checkbox"/> Cash <input 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		X
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 type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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.		
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?		X
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		



**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

**Open to Public
Inspection**

Name of the organization

USA TRACK & FIELD OF OREGON

Employer identification number

93-0833985

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2021, (b) 2022, (c) 2023, (d) 2024, (e) 2025, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2021, (b) 2022, (c) 2023, (d) 2024, (e) 2025, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) 14 %
15 Public support percentage from 2024 Schedule A, Part II, line 14 15 %
16a 33 1/3% support test — 2025. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support test — 2024. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test — 2025. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test — 2024. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,573	5,000	2,540	67,625	3,650	86,388
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	88,927	136,458	193,931	227,461	143,924	790,701
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	96,500	141,458	196,471	295,086	147,574	877,089
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						877,089

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6	96,500	141,458	196,471	295,086	147,574	877,089
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		179	88	98	11	376
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b		179	88	98	11	376
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	96,500	141,637	196,559	295,184	147,585	877,465
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	99.96 %
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	99.95 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests — 2025.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests — 2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees of the (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a, 3b, and 3c below. Sub-rows a, b, c.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

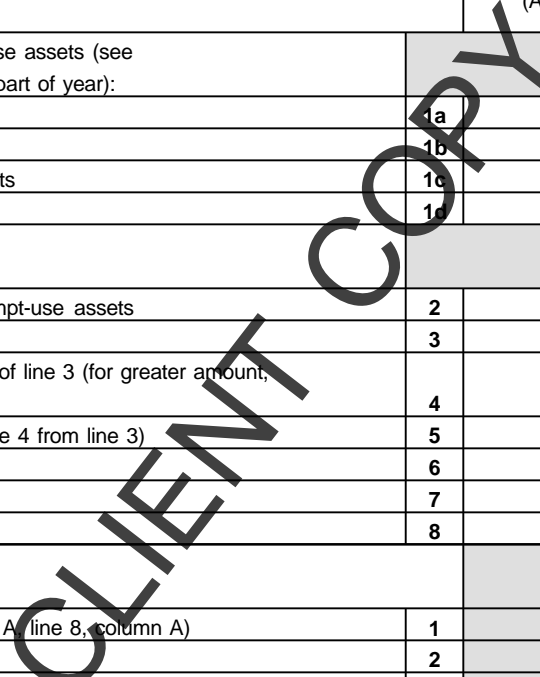
1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).



Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Total annual distributions. Add lines 1 through 5.	6
7 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	7
8 Distributable amount for 2025 from Section C, line 6	8
9 Line 7 amount divided by line 8 amount	9

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: \$			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2026. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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SCHEDULE D
(Form 990)
(Rev. December 2024)
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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

USA TRACK & FIELD OF OREGON

93-0833985

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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 26, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

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? Yes 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)? Yes 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).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other
- 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 |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g 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 |
|---|---------------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 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
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		107,203	96,209	10,994
e Other		24,541	17,724	6,817
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				17,811

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (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)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (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)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CREDIT CARD	1,205
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,205

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 XIII Supplemental Information *(continued)*

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SCHEDULE O
(Form 990)
(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

USA TRACK & FIELD OF OREGON

Employer identification number

93-0833985

FORM 990 - ORGANIZATION'S MISSION

TO DRIVE COMPETITIVE EXCELLENCE AND WIDESPREAD PARTICIPATION IN ATHLETICS IN A SAFE ENVIRONMENT FOR ALL. WE SUPPORT ATHLETES, PARENTS, COACHES, OFFICIALS, VOLUNTEERS, FANS, AND ORGANIZATIONS TO HELP GROW TRACK AND FIELD, CROSS COUNTRY, RACE WALKING, LONG DISTANCE RUNNING, MOUNTAIN ULTRA TRAIL, AND PARA ATHLETICS IN OREGON.

FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS APPROVED NEW BYLAWS AND ARTICLES OF INCORPORATION.

COPY ATTACHED TO RETURN WHEN FILED.
COPY CAN BE PROVIDED UPON REQUEST.

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS
USATF HAS MEMBERS.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS
THE MEMBERS HAVE THE POWER TO VOTE IN OR REMOVE MEMBERS OF THE BOARD.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE RETURN IS PROVIDED TO ALL MEMBERS OF THE BOARD. THE TREASURER PERFORMS A DETAILED REVIEW AND FIELDS ANY QUESTIONS FROM THE BOARD MEMBERS. ONCE THE ALL QUESTIONS ARE SATISFIED, THE TREASURER SIGNS THE RETURN AND APPROVES IT FOR FILING.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
DOCUMENTS ARE MADE AVAILABLE ON OREGON.USATF.ORG. IF ADDITIONAL DOCUMENTS ARE DESIRED, THEY CAN BE REQUESTED FROM THE PRESIDENT.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES
DESCRIPTION

	TOT/PROG SERVICE	MGT & GENERAL	FUNDRAISING
OFFICIALS - FEES	\$ 102,527	\$ 0	\$ 0
BANK SERVICE CHARGES	\$ 0	\$ 3	\$ 0
QB MERCHANT FEES	\$ 1,496	\$ 0	\$ 0
TOTAL	\$ 104,023	\$ 3	\$ 0

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION
ACCRUAL TO CASH AR ADJ

\$ -60

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2025

Attachment Sequence No. **179**

Business or activity to which this form relates

Identifying number

USA TRACK & FIELD OF OREGON

INDIRECT DEPRECIATION

93-0833985

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	2,500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,905

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	330
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C— Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2025)

THERE ARE NO AMOUNTS FOR PAGE 3

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,235
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

24a Do you have evidence to support the business/investment use claimed?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	<input type="checkbox"/> Own	<input type="checkbox"/> Lease <input type="checkbox"/> Charter

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions					25			
26 Property used more than 50% in a qualified business use:								
VAN	03/31/14	100.00 %	14,041	7,020	5.0	S/L-HY		
		%						
27 Property used 50% or less in a qualified business use :								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21							28	
29 Add amounts in column (i), line 26. Enter here and on line 21								29

Section B—Information on Use of Vehicles

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

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

93-0833985

Federal Asset Report

FYE: 12/31/2025

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
3	3 ALL-IN-ONE COMPUTERS	1/07/2014	1,200		X	600	5 HY 200DB	1,200	0
4	MICROSOFT SURFACE TABLET	1/08/2014	300		X	150	5 HY 200DB	300	0
5	ASUS TABLET & ROUTER	8/14/2014	530		X	265	5 HY 200DB	530	0
6	ASUS TABLET	9/11/2014	350		X	175	5 HY 200DB	350	0
7	2 ASUS TABLETS	9/11/2014	700		X	350	5 HY 200DB	700	0
8	ALZATEX INC EVENT TIMER	2/28/2014	1,974		X	987	7 HY 200DB	1,974	0
9	HONDA GENERATOR	6/18/2014	760		X	380	7 HY 200DB	760	0
10	STARTER RADIOS	7/09/2014	900		X	450	7 HY 200DB	900	0
11	3 PORTABLE PA SYSTEMS	7/16/2014	450		X	225	7 HY 200DB	450	0
12	FLASH TIMING FAT SYSTEM	3/15/2010	4,195		X	2,097	7 HY 200DB	4,195	0
13	LAPTOP FOR OFFICIALS	7/15/2010	890		X	445	5 HY 200DB	890	0
14	PRINTER FOR OFFICIALS	7/15/2010	608		X	304	5 HY 200DB	608	0
15	EQUIPMENT	1/31/2011	199		X	99	7 HY 200DB	199	0
16	FLASH TIMING FT-X	8/25/2011	765		X	382	7 HY 200DB	765	0
18	JAGUAR BRONZE RACE TIMER	2/07/2012	14,383		X	7,191	7 HY 200DB	14,383	0
19	GENERATOR	2/22/2012	370		X	185	7 HY 200DB	370	0
20	LASAM SYSTEM W/ SCOREBRD	3/09/2012	7,500		X	3,750	7 HY 200DB	7,500	0
21	STARTER PISTOL	4/23/2012	305		X	152	7 HY 200DB	305	0
22	STARTING BLOCKS	5/22/2012	2,352		X	1,176	7 HY 200DB	2,352	0
23	SCANNER	8/15/2012	400		X	200	5 HY 200DB	400	0
24	PRINTER FOR TIMING SYSTEM	9/04/2012	130		X	65	5 HY 200DB	130	0
25	STAND FOR CAMERA	9/08/2012	125		X	62	7 HY 200DB	125	0
26	WEIGHT KITS	9/19/2012	472		X	236	7 HY 200DB	472	0
27	LAPTOP	10/01/2012	540		X	270	5 HY 200DB	540	0
28	TABLET COMPUTER	10/10/2012	877		X	438	5 HY 200DB	877	0
29	LAPTOP - YOUTH	11/14/2012	420		X	210	5 HY 200DB	420	0
30	PROJECTOR	1/23/2012	475		X	237	7 HY 200DB	475	0
31	ALZATEX RACE CLOCK	1/30/2012	1,994		X	997	7 HY 200DB	1,994	0
32	MEGA-DP DUAL PA SYSTEM	3/01/2013	1,823		X	911	7 HY 200DB	1,823	0
33	LASER - ELITE ATHLETE	3/01/2013	778		X	389	7 HY 200DB	778	0
34	2 DEFIBRILLATORS	3/19/2013	2,658		X	1,329	7 HY 200DB	2,658	0
35	FT-FAT 120 TIMING SYSTEM	3/29/2013	1,750		X	875	7 HY 200DB	1,750	0
36	BATTERY BACKUP	4/04/2013	140		X	70	5 HY 200DB	140	0
37	SMART WI-FI	4/09/2013	130		X	65	5 HY 200DB	130	0
38	HAMMER MEASURING TOOL	5/01/2013	298		X	149	7 HY 200DB	298	0
39	THROWING MEASURING TOOL	5/01/2013	250		X	125	7 HY 200DB	250	0
40	POLE VAULT LASER	5/06/2013	776		X	388	7 HY 200DB	776	0
41	PRINTER FOR SANCTIONS	5/20/2013	205		X	102	5 HY 200DB	205	0
42	COMPUTER FOR 2ND VP	7/02/2013	440		X	220	5 HY 200DB	440	0
43	CROSS COUNTRY FLASH TIMIN	8/07/2013	900		X	450	7 HY 200DB	900	0
44	LAPTOP FOR SANCTIONS	8/29/2013	400		X	200	5 HY 200DB	400	0
52	TOSHIBA SATELLITE S50 LAP	2/06/2015	600		X	300	5 HY 200DB	600	0
53	TOSHIBA LAPTOP 17.3	9/22/2015	500		X	250	5 HY 200DB	500	0
54	TOSHIBA SATELLITE 15.6	9/22/2015	450		X	225	5 HY 200DB	450	0
55	COMPUTER	12/01/2015	450		X	225	5 HY 200DB	450	0
56	LYNX SYSTEM GOLD VISION	6/03/2015	17,295		X	8,647	5 HY 200DB	17,295	0
57	MANFROTTO TRIPOD	7/27/2015	864		X	432	5 HY 200DB	864	0
58	2016 TIMING COMPUTER	5/06/2016	607		X	303	5 HY 200DB	607	0
59	2016 TRAILER	8/06/2016	2,602		X	1,301	5 HY 200DB	2,602	0
64	XTRACK RUNWAY LASER	9/18/2022	2,636			2,636	7 HY 200DB	1,483	330
			<u>80,716</u>			<u>41,189</u>		<u>79,563</u>	<u>330</u>
Other Depreciation:									
45	HY-TEK SOFTWARE	5/29/2012	612			612	5 MO S/L	612	0
46	UPGRADE FT-FAT	8/30/2012	300			300	5 MO S/L	300	0
47	LASAM WITH SCOREBOOK	4/24/2013	7,585			7,585	3 MO S/L	7,585	0
48	HYTEK SOFTWARE	5/09/2013	371			371	3 MO S/L	371	0
49	NEAT DESK FOR MC/MAC	10/09/2013	380			380	3 MO S/L	380	0
50	FIELD LYNX SITE LICENSE	8/13/2014	760			760	15 MO S/L	528	51
51	NET EXCHANGE SERVER	8/31/2014	1,010			1,010	15 MO S/L	701	67
60	SKYVUE OUT	2/28/2019	4,298			4,298	7 MO S/L	3,582	614
62	LYNX SYSTEM	2/28/2019	3,460			3,460	5 MO S/L	3,460	0
63	FLASHTIMING	4/06/2021	1,946			1,946	7 MO S/L	1,043	278
65	2 Lasers w/ Digial Scoreboard	6/16/2023	10,500			10,500	7 MO S/L	2,250	1,500
66	Field Results Board	10/01/2024	2,765			2,765	7 MO S/L	99	395

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Total Other Depreciation			<u>33,987</u>			<u>33,987</u>		<u>20,911</u>	<u>2,905</u>
Total ACRS and Other Depreciation			<u>33,987</u>			<u>33,987</u>		<u>20,911</u>	<u>2,905</u>
Listed Property:									
1	VAN	3/31/2014	14,041		X	7,020	5 HY S/L	8,424	0
2	VAN WRAP	5/14/2014	3,000		X	-1,500	5 HY S/L	1,800	0
			<u>17,041</u>			<u>5,520</u>		<u>10,224</u>	<u>0</u>
Grand Totals			131,744			80,696		110,698	3,235
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Less: Domestic R & E Expense			0			0		0	0
Net Grand Totals			<u>131,744</u>			<u>80,696</u>		<u>110,698</u>	<u>3,235</u>

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93-0833985

Bonus Depreciation Report

FYE: 12/31/2025

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	VAN	3/31/2014	14,041	100	0	0	7,021	7,020
2	VAN WRAP	5/14/2014	3,000		0	0	1,500	-1,500
3	3 ALL-IN-ONE COMPUTERS	1/07/2014	1,200		0	0	600	600
4	MICROSOFT SURFACE TABLET	1/08/2014	300		0	0	150	150
5	ASUS TABLET & ROUTER	8/14/2014	530		0	0	265	265
6	ASUS TABLET	9/11/2014	350		0	0	175	175
7	2 ASUS TABLETS	9/11/2014	700		0	0	350	350
8	ALZATEX INC EVENT TIMER	2/28/2014	1,974		0	0	987	987
9	HONDA GENERATOR	6/18/2014	760		0	0	380	380
10	STARTER RADIOS	7/09/2014	900		0	0	450	450
11	3 PORTABLE PA SYSTEMS	7/16/2014	450		0	0	225	225
12	FLASH TIMING FAT SYSTEM	3/15/2010	4,195		0	0	2,098	2,097
13	LAPTOP FOR OFFICIALS	7/15/2010	890		0	0	445	445
14	PRINTER FOR OFFICIALS	7/15/2010	608		0	0	304	304
15	EQUIPMENT	1/31/2011	199		0	0	199	0
16	FLASH TIMING FT-X	8/25/2011	765		0	0	765	0
18	JAGUAR BRONZE RACE TIMER	2/07/2012	14,383		0	0	7,192	7,191
19	GENERATOR	2/22/2012	370		0	0	185	185
20	LASAM SYSTEM W/ SCOREBRD	3/09/2012	7,500		0	0	3,750	3,750
21	STARTER PISTOL	4/23/2012	305		0	0	153	152
22	STARTING BLOCKS	5/22/2012	2,352		0	0	1,176	1,176
23	SCANNER	8/15/2012	400		0	0	200	200
24	PRINTER FOR TIMING SYSTEM	9/04/2012	130		0	0	65	65
25	STAND FOR CAMERA	9/08/2012	125		0	0	63	62
26	WEIGHT KITS	9/19/2012	472		0	0	236	236
27	LAPTOP	10/01/2012	540		0	0	270	270
28	TABLET COMPUTER	10/10/2012	877		0	0	439	438
29	LAPTOP - YOUTH	11/14/2012	420		0	0	210	210
30	PROJECTOR	1/23/2012	475		0	0	238	237
31	ALZATEX RACE CLOCK	1/30/2012	1,974		0	0	997	997
32	MEGA-DP DUAL PA SYSTEM	3/01/2013	1,823		0	0	912	911
33	LASER - ELITE ATHLETE	3/01/2013	778		0	0	389	389
34	2 DEFIBRILLATORS	3/19/2013	2,658		0	0	1,329	1,329
35	FT-FAT 120 TIMING SYSTEM	3/29/2013	1,750		0	0	875	875
36	BATTERY BACKUP	4/04/2013	140		0	0	70	70
37	SMART WI-FI	4/09/2013	130		0	0	65	65
38	HAMMER MEASURING TOOL	5/01/2013	298		0	0	149	149
39	THROWING MEASURING TOOL	5/01/2013	250		0	0	125	125
40	POLE VAULT LASER	5/06/2013	776		0	0	388	388
41	PRINTER FOR SANCTIONS	5/20/2013	205		0	0	103	102
42	COMPUTER FOR 2ND VP	7/02/2013	440		0	0	220	220
43	CROSS COUNTRY FLASH TIMIN	8/07/2013	900		0	0	450	450
44	LAPTOP FOR SANCTIONS	8/28/2013	400		0	0	200	200
52	TOSHIBA SATELLITE S50 LAP	2/06/2015	600		0	0	300	300
53	TOSHIBA LAPTOP 17.3	9/22/2015	500		0	0	250	250
54	TOSHIBA SATELLITE 15.6	9/22/2015	450		0	0	225	225
55	COMPUTER	12/01/2015	450		0	0	225	225
56	LYNX SYSTEM GOLD VISION	6/03/2015	17,295		0	0	8,648	8,647
57	MANFROTTO TRIPOD	7/27/2015	864		0	0	432	432
58	2016 TIMING COMPUTER	5/06/2016	607		0	0	304	303
59	2016 TRAILER	8/06/2016	2,602		0	0	1,301	1,301
Grand Total			<u>95,121</u>		<u>0</u>	<u>0</u>	<u>48,048</u>	<u>44,073</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report

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93-0833985

Future Depreciation Report**FYE: 12/31/2026**

FYE: 12/31/2025

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
3	3 ALL-IN-ONE COMPUTERS	1/07/2014	1,200	0	0
4	MICROSOFT SURFACE TABLET	1/08/2014	300	0	0
5	ASUS TABLET & ROUTER	8/14/2014	530	0	0
6	ASUS TABLET	9/11/2014	350	0	0
7	2 ASUS TABLETS	9/11/2014	700	0	0
8	ALZATEX INC EVENT TIMER	2/28/2014	1,974	0	0
9	HONDA GENERATOR	6/18/2014	760	0	0
10	STARTER RADIOS	7/09/2014	900	0	0
11	3 PORTABLE PA SYSTEMS	7/16/2014	450	0	0
12	FLASH TIMING FAT SYSTEM	3/15/2010	4,195	0	0
13	LAPTOP FOR OFFICIALS	7/15/2010	890	0	0
14	PRINTER FOR OFFICIALS	7/15/2010	608	0	0
15	EQUIPMENT	1/31/2011	199	0	0
16	FLASH TIMING FT-X	8/25/2011	765	0	0
18	JAGUAR BRONZE RACE TIMER	2/07/2012	14,383	0	0
19	GENERATOR	2/22/2012	370	0	0
20	LASAM SYSTEM W/ SCOREBRD	3/09/2012	7,500	0	0
21	STARTER PISTOL	4/23/2012	305	0	0
22	STARTING BLOCKS	5/22/2012	2,352	0	0
23	SCANNER	8/15/2012	400	0	0
24	PRINTER FOR TIMING SYSTEM	9/04/2012	130	0	0
25	STAND FOR CAMERA	9/08/2012	125	0	0
26	WEIGHT KITS	9/19/2012	472	0	0
27	LAPTOP	10/01/2012	540	0	0
28	TABLET COMPUTER	10/10/2012	877	0	0
29	LAPTOP - YOUTH	11/14/2012	420	0	0
30	PROJECTOR	1/23/2012	475	0	0
31	ALZATEX RACE CLOCK	1/30/2012	1,994	0	0
32	MEGA-DP DUAL PA SYSTEM	3/01/2013	1,823	0	0
33	LASER - ELITE ATHLETE	3/01/2013	778	0	0
34	2 DEFIBRILLATORS	3/19/2013	2,658	0	0
35	FT-FAT 120 TIMING SYSTEM	3/29/2013	1,750	0	0
36	BATTERY BACKUP	4/04/2013	140	0	0
37	SMART WI-FI	4/09/2013	130	0	0
38	HAMMER MEASURING TOOL	5/01/2013	298	0	0
39	THROWING MEASURING TOOL	5/01/2013	250	0	0
40	POLE VAULT LASER	3/06/2013	776	0	0
41	PRINTER FOR SANCTIONS	5/20/2013	205	0	0
42	COMPUTER FOR 2ND VP	7/02/2013	440	0	0
43	CROSS COUNTRY FLASH TIMIN	8/07/2013	900	0	0
44	LAPTOP FOR SANCTIONS	8/29/2013	400	0	0
52	TOSHIBA SATELLITE S50 LAP	2/06/2015	600	0	0
53	TOSHIBA LAPTOP 17.3	9/22/2015	500	0	0
54	TOSHIBA SATELLITE 15.6	9/22/2015	450	0	0
55	COMPUTER	12/01/2015	450	0	0
56	LYNX SYSTEM GOLD VISION	6/03/2015	17,295	0	0
57	MANFROTTO TRIPOD	7/27/2015	864	0	0
58	2016 TIMING COMPUTER	5/06/2016	607	0	0
59	2016 TRAILER	8/06/2016	2,602	0	0
64	XTRACK RUNWAY LASER	9/18/2022	2,636	235	0
			<u>80,716</u>	<u>235</u>	<u>0</u>

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Other Depreciation:

45	HY-TEK SOFTWARE	5/29/2012	612	0	0
46	UPGRADE FT-FAT	8/30/2012	300	0	0
47	LASAM WITH SCOREBOOK	4/24/2013	7,585	0	0
48	HYTEK SOFTWARE	5/09/2013	371	0	0
49	NEAT DESK FOR MC/MAC	10/09/2013	380	0	0
50	FIELD LYNX SITE LICENSE	8/13/2014	760	51	0
51	NET EXCHANGE SERVER	8/31/2014	1,010	67	0
60	SKYVUE OUT	2/28/2019	4,298	102	0
62	LYNX SYSTEM	2/28/2019	3,460	0	0
63	FLASHTIMING	4/06/2021	1,946	278	0
65	2 Lasers w/ Digial Scoreboard	6/16/2023	10,500	1,500	0

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
66	Field Results Board	10/01/2024	2,765	395	0
	Total Other Depreciation		33,987	2,393	0
	Total ACRS and Other Depreciation		33,987	2,393	0
Listed Property:					
1	VAN	3/31/2014	14,041	0	0
2	VAN WRAP	5/14/2014	3,000	0	0
			17,041	0	0
	Grand Totals		131,744	2,628	0

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Form 990	Two Year Comparison Report	2024 & 2025
Name _____ For calendar year 2025, or tax year beginning _____, ending _____		Taxpayer Identification Number _____

Name **USA TRACK & FIELD OF OREGON** Taxpayer Identification Number **93-0833985**

		2024	2025	Differences	
Revenue	1. Contributions, gifts, grants	1.	3,650	3,650	
	2. Membership dues and assessments	2.	67,625	-2,685	
	3. Government contributions and grants	3.			
	4. Program service revenue	4.	225,961	-82,037	
	5. Investment income	5.		11	
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	240	-240	
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	1,500	-181	
	12. Total revenue. Add lines 1 through 11	12.	295,326	213,844	-81,482
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.			
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	120,780	-9,086	
	19. Occupancy, rent, utilities, and maintenance	19.	7,789	451	
	20. Depreciation and Depletion	20.	3,185	50	
	21. Other expenses	21.	103,757	-33,141	
	22. Total expenses. Add lines 13 through 21	22.	235,511	193,785	-41,726
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	59,815	20,059	-39,756
Other Information	24. Total exempt revenue	24.	295,326	-81,482	
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	227,701	-82,447	
	27. Total assets	27.	210,686	15,865	
	28. Total liabilities	28.	5,339	-4,134	
	29. Retained earnings	29.	205,347	19,999	
	30. Number of voting members of governing body	30.	16	16	
	31. Number of independent voting members of governing body	31.	15	15	
	32. Number of employees	32.	0	0	
	33. Number of volunteers	33.	0	0	

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Form 990	Tax Return History	2025
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Name USA TRACK & FIELD OF OREGON	Employer Identification Number 93-0833985
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	2021	2022	2023	2024	2025	2026
Contributions, gifts, grants	7,573	5,000	2,540		3,650	
Membership dues	31,020	45,725	50,875	67,625	64,940	
Program service revenue	57,907	90,733	143,056	225,961	143,924	
Capital gain or loss				240		
Investment income					11	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue				1,500	1,319	
Total revenue	96,500	141,458	196,471	295,326	213,844	
Grants and similar amounts paid		500				
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees	63,177	65,134	88,784	120,780	111,694	
Occupancy costs	2,730	6,280	6,379	7,789	8,240	
Depreciation and depletion	2,000	866	3,097	3,185	3,235	
Other expenses	24,850	75,577	89,450	103,757	70,616	
Total expenses	92,757	148,357	187,710	235,511	193,785	
Excess or (Deficit)	3,743	-6,899	8,761	59,815	20,059	
Total exempt revenue	96,500	141,458	196,471	295,326	213,844	
Total unrelated revenue						
Total excludable revenue	96,500	141,458	196,471	227,701	145,254	
Total Assets	131,577	128,718	136,591	210,686	226,551	
Total Liabilities	2,858			5,339	1,205	
Net Fund Balances	128,719	121,819	145,352	205,347	225,346	

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
US BANK	\$ 11					
TOTAL	\$ 11					

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Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
OFFICIALS - FEES	\$ 102,527	\$ 102,527	\$	\$
BANK SERVICE CHARGES	3		3	
QB MERCHANT FEES	1,496	1,496		
TOTAL	\$ 104,026	\$ 104,023	\$ 3	\$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
AWARDS	\$ 2,044	\$ 2,044	\$	\$
MARKETING	1,674	1,674		
SUPPLIES - YEARLY	901	901		
TOTAL	\$ 4,619	\$ 4,619	\$ 0	\$ 0

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