

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

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
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: UNITED STATES POLO ASSOCIATION INC
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 12012 SOUTH SHORE BLVD 102
 City or town, state or province, country, and ZIP or foreign postal code: WELLINGTON, FL 33414

D Employer identification number: 36-3016024
E Telephone number: (800) 232-8772
G Gross receipts \$ 96,551,459

F Name and address of principal officer:
 SUSAN PRESENT
 12012 SOUTH SHORE BLVD 102
 WELLINGTON, FL 33414

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.
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) (6) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.USPOLO.ORG

K Form of organization: Corporation Trust Association Other ▶
L Year of formation: 1890 **M** State of legal domicile: IL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
 PROMOTE, COORDINATE AND SUPERVISE NATIONAL AND INTERNATIONAL POLO GAMES.

2 Check this box 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)	27
4 Number of independent voting members of the governing body (Part VI, line 1b)	17
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	144
6 Total number of volunteers (estimate if necessary)	100
7a Total unrelated business revenue from Part VIII, column (C), line 12	19,281
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	10,449

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	360,874
9 Program service revenue (Part VIII, line 2g)	3,051,185	3,192,965
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,330,954	17,089,340
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,489,513	25,759,835
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	37,871,652	46,403,014
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,178,716	2,831,437
14 Benefits paid to or for members (Part IX, column (A), line 4)	109,821	124,847
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,767,772	5,306,516
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	8,079,766	16,957,829
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	15,136,075	25,220,629
19 Revenue less expenses. Subtract line 18 from line 12	22,735,577	21,182,385

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	254,907,980	316,079,104
21 Total liabilities (Part X, line 26)	1,468,351	75,985,847
22 Net assets or fund balances. Subtract line 21 from line 20	253,439,629	240,093,257

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: _____ Date: 2023-11-14
 SUSAN PRESENT CHIEF FINANCIAL OFFICER
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____
 Check if self-employed PTIN: P00287234
 Firm's name ▶ DELOITTE TAX LLP Firm's EIN ▶ 86-1065772
 Firm's address ▶ 111 MONUMENT CIRCLE SUITE 4200 Phone no. (317) 464-8600
 INDIANAPOLIS, IN 46204

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE ASSOCIATION HAS BEEN ORGANIZED AND EXISTS FOR THE PURPOSES OF PROMOTING THE GAME OF POLO WITH AN OVERARCHING GOAL OF IMPROVING THE SPORT, COORDINATING THE ACTIVITIES OF ITS MEMBER CLUBS AND REGISTERED PLAYERS, ARRANGING, ALLOCATING, AND SUPERVISING POLO TOURNAMENTS, COMPETITIONS AND GAMES AND PROVIDING RULES, HANDICAPS AND CONDITIONS FOR THOSE TOURNAMENTS, COMPETITIONS AND GAMES, INCLUDING THE SAFETY AND WELFARE OF PARTICIPANTS AND MOUNTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [checked] 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 [checked] 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 \$ including grants of \$) (Revenue \$) See Additional Data

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) See Additional Data

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

(Code:) (Expenses \$ including grants of \$) (Revenue \$) MEMBER SERVICES PROGRAM- SUPPORTS ALL ASPECTS OF MEMBER SERVICES AND PROGRAMS WITHIN THE UNITED STATES POLO ASSOCIATION; PROVIDING A POSITIVE MEMBER EXPERIENCE FOR THE PURPOSE OF INCREASING MEMBERSHIP TO PROMOTE THE GROWTH OF THE SPORT OF POLO; TOURNAMENT SUPPORT FOR ALL LEVELS OF PLAYERS; MEMBER PUBLICATIONS INCLUDE THE ANNUAL RULE BOOK AND YEAR BOOK WHICH ARE PROVIDED TO ENHANCE THE MEMBERSHIP UNDERSTANDING OF THE RULES OF THE SPORT OF POLO. TOURNAMENT STIMULUS PACKAGE- IN MARCH 2020, THE WORLD HEALTH ORGANIZATION DECLARED A GLOBAL PANDEMIC RELATED TO THE OUTBREAK OF A RESPIRATORY ILLNESS CAUSED BY THE CORONAVIRUS, COVID-19. THE SPREAD OF THIS VIRUS HAS IMPACTED THE UNITED STATES AND OTHER GLOBAL FINANCIAL AND RETAIL MARKETS. THE VIRUS CAUSED BUSINESS DISRUPTION. IN RESPONSE TO THE POLO SUSPENSION FIRST ENACTED IN MARCH 2020, USPA REALLOCATED FINANCIAL RESOURCES AND DEVELOPED USPA COVID-19 RELIEF PACKAGES TO HELP ALLEVIATE THE FINANCIAL STRAIN PLACED ON THE SPORT AND THE POLO COMMUNITY. COVID RELIEF PACKAGES ENDED DURING 2022, EXCEPT FOR THE TOURNAMENT STIMULUS PROGRAM, AS USPA RECOGNIZES THE NEED TO CONTINUE TO SUPPORT MEMBER CLUBS.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response. Rows include questions 1 through 21, covering various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, and tax-exempt status.

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 []

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with 4 columns: Question/Section, Input field, Yes/No, and other. Rows include questions 2a through 17 regarding employee reporting, federal employment tax returns, business income, foreign accounts, prohibited transactions, charitable contributions, and various organizational requirements.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (27), 1b (17), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in 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: SUSTAN PRESENT CFO 12012 SOUTH SHORE BLVD 102 WELLINGTON, FL 33414 (800) 232-8772

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					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	330,874				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	30,000				
	g Noncash contributions included in lines 1a - 1f:\$	1g					
	h Total. Add lines 1a-1f ▶			360,874			
Program Service Revenue	2a UMPIRING	Business Code					
		711300	1,768,235	1,768,235			
	b MEMBERSHIP DUES	711300	934,400	934,400			
	c TOURNAMENTS	711300	245,918	245,918			
	d MEDIA RIGHTS	711300	100,000	100,000			
	e MAGAZINE FEES	711300	53,902	53,902			
	f All other program service revenue.		90,510	71,229	19,281		
g Total. Add lines 2a-2f. ▶		3,192,965					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		12,893,676			12,893,676	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶		25,681,731			25,681,731	
	6a Gross rents	(i) Real	(ii) Personal				
		6a					
		b Less: rental expenses	6b				
		c Rental income or (loss)	6c				
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a	41,642,284	12,701,825			
		b Less: cost or other basis and sales expenses	7b	37,634,045	12,514,400		
		c Gain or (loss)	7c	4,008,239	187,425		
	d Net gain or (loss) ▶		4,195,664			4,195,664	
	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		Business Code					
11a FIELD LEASE INCOME		532000	78,104	78,104			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d ▶			78,104				
12 Total revenue. See instructions ▶			46,403,014	3,251,788	19,281	42,771,071	

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	1,982,171			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	500,817			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	348,449			
4 Benefits paid to or for members	124,847			
5 Compensation of current officers, directors, trustees, and key employees	749,583			
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	3,593,679			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	102,765			
9 Other employee benefits	542,135			
10 Payroll taxes	318,354			
11 Fees for services (non-employees):				
a Management				
b Legal	211,976			
c Accounting	83,426			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	244,421			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	486,353			
12 Advertising and promotion				
13 Office expenses	1,872,361			
14 Information technology	67,630			
15 Royalties				
16 Occupancy	104,992			
17 Travel	409,749			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	190,096			
20 Interest	1,573,611			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	60,897			
23 Insurance	984,572			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UMPIRING EXPENSES	3,577,112			
b MEMBER SERVICES	3,450,386			
c BRAND STRATEGY	1,258,771			
d GROUNDS & FACILITIES	1,237,143			
e All other expenses	1,144,333			
25 Total functional expenses. Add lines 1 through 24e	25,220,629			
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 IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,105,441	1	2,677,992
	2 Savings and temporary cash investments	17,410,718	2	13,268,091
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,729,904	4	5,398,035
	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	1,159,911	9	1,063,868
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	113,986,814		
	b Less: accumulated depreciation	165,187	132,610	10c 113,821,627
	11 Investments—publicly traded securities	192,934,390	11	131,717,998
	12 Investments—other securities. See Part IV, line 11	38,085,006	12	46,998,797
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	350,000	14	350,000
	15 Other assets. See Part IV, line 11	0	15	782,696
16 Total assets. Add lines 1 through 15 (must equal line 33)	254,907,980	16	316,079,104	
Liabilities	17 Accounts payable and accrued expenses	1,210,710	17	2,216,578
	18 Grants payable		18	
	19 Deferred revenue	257,641	19	2,519,269
	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	71,250,000
	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		25	
	26 Total liabilities. Add lines 17 through 25	1,468,351	26	75,985,847
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	253,439,629	27	240,093,257
	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	253,439,629	32	240,093,257	
33 Total liabilities and net assets/fund balances	254,907,980	33	316,079,104	

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	46,403,014
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,220,629
3	Revenue less expenses. Subtract line 2 from line 1	3	21,182,385
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	253,439,629
5	Net unrealized gains (losses) on investments	5	-34,528,757
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 in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	240,093,257

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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 in 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 Single Audit Act and OMB Circular A-133?
- 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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID:

Software Version:

EIN: 36-3016024

Name: UNITED STATES POLO ASSOCIATION INC

Form 990 (2022)

Form 990, Part III, Line 4a:

POLO DEVELOPMENT PROGRAM- PRIMARILY FOCUSED ON THE CULTIVATION OF THE SPORT THROUGH YOUTH POLO AND CLUB DEVELOPMENT INITIATIVES. POLO DEVELOPMENT IS BROKEN INTO THREE DIVISIONS: CLUB DEVELOPMENT (POLO DEVELOPMENT INITIATIVE), INTERCOLLEGIATE/INTERSCHOLASTIC (I/I) AND PLAYER DEVELOPMENT (JUNIOR POLO AND TEAM USPA). MULTIPLE INITIATIVES AIMED AT GROWING THE SPORT OF POLO, INCLUDING PLAYER GROWTH DEVELOPMENT AND CLUB DEVELOPMENT. THE TEAM USPA PROGRAM IDENTIFIES YOUNG, TALENTED AMERICAN PLAYERS AND PROVIDES MENTORED TRAINING AND PLAYING OPPORTUNITIES LEADING TO A POOL OF HIGHER RATED AMATEUR AND PROFESSIONAL PLAYERS. THE POLO DEVELOPMENT INITIATIVE (PDI PROGRAM) SUPPORTS MEMBER CLUBS/MEMBERS HAVING A STATED PLAN, IMPLEMENTING ACCOUNTABILITY AND FUTURE SUSTAINABILITY TOWARD CONTRIBUTING TO THE SPORT OF POLO. EQUINE WELFARE, THE CARE AND WELL-BEING OF POLO PONIES IS A FOCUS OF POLO PLAYER DEVELOPMENT. JUNIOR POLO/NYTS PROGRAM PROVIDES A VENUE TO GROW YOUNGER PLAYERS IN THE SPORT OF POLO. INTERCOLLEGIATE/INTERSCHOLASTIC PROGRAM PROMOTES AND GROWS THE SPORT OF POLO BY PROVIDING MAXIMUM EXPOSURE TO THE SPORT; RECRUITING COLLEGIATE AND SCHOLASTIC INSTITUTIONS; COORDINATING ACTIVITIES OF MEMBER SCHOOLS AND PLAYERS; PROVIDING FOR ORGANIZED COMPETITION, INCLUDING SPONSORING AND ADMINISTERING REGIONAL AND NATIONAL TOURNAMENTS WITH AN EMPHASIS ON SPORTSMANSHIP, FAIRNESS AND SAFETY NATIONWIDE. USPA TOURNAMENTS SUPPORT PLAYERS OF ALL CATEGORIES, PROVIDING A VENUE FOR COMPETING AND MAINTAINING THE SPORT OF POLO.

Form 990, Part III, Line 4b:

POLO UMPIRE PROGRAM- THE UMPIRES LLC PROGRAM IS TO SUPPORT ALL ASPECTS OF THE UMPIRE SERVICES AND PROGRAMS WITHIN THE UNITED STATES POLO ASSOCIATION. THIS INCLUDES THE TRAINING AND CERTIFICATION OF ALL UMPIRES, THE CONSISTENT INTERPRETATION OF THE RULES ON THE FIELD AND TRAINING, THE EDUCATION OF THE PLAYERS REGARDING THE RULES AND RULES UPDATES AND THE SUPPORT OF THE USPA PROFESSIONAL UMPIRES. THE UMPIRES LLC ASPIRES TO CREATE A SAFE, RULES DRIVEN ENVIRONMENT IN EVERY CLUB IT TOUCHES, WITH THE GOALS OF ACHIEVING RESPECT AND TREATING ALL PARTICIPANTS FAIRLY.

Form 990, Part III, Line 4c:

MEMBER COMMUNICATIONS/BRAND STRATEGY- INCLUDES PUBLICATIONS, MARKETING, TOURNAMENT COORDINATION, SOCIAL MEDIA INCLUDING STRATEGIES TO PROMOTE AWARENESS AND GROWTH IN THE SPORT OF POLO AMONG MEMBERSHIP AND THE GENERAL PUBLIC. MEMBERS ALSO BENEFIT FROM RECEIVING POLO PLAYERS EDITION, THE OFFICIAL PUBLICATION OF THE UNITED STATES POLO ASSOCIATION, WHICH CONTAINS REGULAR ARTICLES ABOUT GAME STRATEGY AND PLAYING TIPS, HORSE CARE, INTERNATIONAL POLO, SOCIAL NEWS, AND GAME RESULTS.

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CHRIS GREEN COO/IN-HOUSE COUNSEL	40.00 0.00			X				430,724	0	15,389
SUSAN C PRESENT CFO	40.00 0.00			X				313,723	0	22,937
CHARLES A MULDOON EXEC DIR - UMPIRES LLC (TO 5/23/22)	40.00 0.00					X		277,984	0	16,247
CARLOS R DE ARELLANO II EXEC. DIR. - MEMBER SERVICES	40.00 0.00					X		242,485	0	22,691
FERGUS GOULD WEST REG UMPIRE DIR (TO 8/22) EXEC DIR-UMPIRES LLC (FROM 8/22)	40.00 0.00					X		220,493	0	31,210
JUSTIN POWERS EXEC. DIR. - POLO DEVELOPMENT LLC	40.00 0.00					X		198,035	0	19,973
KELLY VANDERWERFF CONTROLLER	40.00 0.00					X		135,999	0	22,966
ROBIN SANCHEZ TRUSTEE	2.00 0.00	X						74,875	0	0
JULIO ARELLANO TRUSTEE	2.00 0.00	X						0	0	35,000
HALEY BRYAN TRUSTEE (FROM 11/22)	2.00 0.00	X						20,427	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CINDY HALLE TRUSTEE (FROM 11/22)	2.00 0.00	X						11,375	0	0
ANTHONY L COPPOLA PRES (TO 10/22) TRUSTEE (FROM 11/22)	10.00 0.00	X		X				0	0	0
CHARLES SMITH SEC TO 1022 PRESIDENT (FROM 11/22)	10.00 0.20	X		X				0	0	0
CHRYS BEAL TRUSTEE (TO 11/22), SEC. (FROM 11/22)	2.00 0.00	X		X				0	0	0
STEVEN RUDOLPH TREASURER	10.00 0.00	X		X				0	0	0
STEWART ARMSTRONG CHAIRMAN	10.00 0.20	X		X				0	0	0
BILL KIRTON TRUSTEE	10.00 0.20	X						0	0	0
CECELIA COCHRAN TRUSTEE	2.00 0.00	X						0	0	0
CLIFTON YANDELL TRUSTEE	2.00 0.00	X						0	0	0
DANIEL K WALKER TRUSTEE	2.00 0.00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ERICA GANDOMCAR-SACHS TRUSTEE	2.00 0.00	X						0	0	0
JORGE VASQUEZ TRUSTEE	2.00 0.00	X						0	0	0
JOSEPH MULDOON TRUSTEE	2.00 0.00	X						0	0	0
LEIGHTON JORDAN TRUSTEE	2.00 0.00	X						0	0	0
LIZ BRAYBOY TRUSTEE	2.00 0.00	X						0	0	0
MICHAEL CARNEY TRUSTEE	2.00 0.00	X						0	0	0
DR MICHAEL MANNO TRUSTEE (FROM 11/22)	2.00 0.00	X						0	0	0
PAMELA FLANAGAN TRUSTEE (TO 10/22)	2.00 0.00	X						0	0	0
PAUL JORNAYVAZ TRUSTEE	2.00 0.00	X						0	0	0
PETER RIZZO TRUSTEE	2.00 0.00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT MCMURTRY TRUSTEE (TO 10/22)	2.00 0.00	X						0	0	0
ROBERT ORTHWEIN TRUSTEE (FROM 11/22)	2.00 0.00	X						0	0	0
SHERYL SICK TRUSTEE	2.00 0.00	X						0	0	0
STEPHEN A ORTHWEIN JR TRUSTEE	2.00 0.00	X						0	0	0
STEVE S ARMOUR TRUSTEE (TO 10/22)	2.00 0.00	X						0	0	0
THOMAS GOSE TRUSTEE	2.00 0.00	X						0	0	0
VICKY OWENS TRUSTEE (TO 10/22)	2.00 0.00	X						0	0	0
WILLIAM RAAB TRUSTEE	2.00 0.00	X						0	0	0

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2022
Open to Public Inspection

▶ **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.**

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

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? Yes 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? Yes 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).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

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 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 in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 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 2(d) 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 are a 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 programs
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:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance
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.

Table with 5 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 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:
(i) Unrelated organizations
(ii) Related organizations
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
Table with columns: Yes, No. Rows: 3a(i), 3a(ii), 3b
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.

Table with 4 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

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	46,998,797	C
(3) Other		
(A)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	46,998,797	

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

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

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 36-3016024

Name: UNITED STATES POLO ASSOCIATION INC

Supplemental Information

Return Reference	Explanation
PART III, LINE 1A:	THE USPA MAINTAINS A COLLECTION OF VALUABLE TROPHIES WITH AN APPRAISED VALUE OF APPROXIMATELY \$500,000 THAT ARE ON DISPLAY AT THE MUSEUM OF POLO AND HALL OF FAME AND OTHER LOCATIONS. THE VALUE OF THIS COLLECTION HAS BEEN EXCLUDED FROM THE CONSOLIDATED STATEMENTS OF FINANCIAL POSITION. MANAGEMENT HAS ELECTED TO EXPENSE ALL COSTS RELATED TO THE COLLECTIONS, INCLUDING THE COST TO REFURBISH THESE ASSETS, IN THE PERIOD THESE EXPENSES ARE INCURRED. DURING THE YEARS ENDED DECEMBER 31, 2022 AND 2021, THE AMOUNTS EXPENSED FOR COLLECTIONS WERE NOT MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS.

Supplemental Information

Return Reference	Explanation
PART III, LINE 4:	THE UNITED STATES POLO ASSOCIATION (USPA) MAINTAINS A COLLECTION OF VALUABLE TROPHIES THAT ARE ON DISPLAY AND SERVES AS EVIDENCE OF THE VICTORY OF THE COMPETITION AND THE REWARD OF THE HIGH SKILL LEVEL ACHIEVED IN SUPPORT OF THE USPA'S MISSION.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	34			495,911
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	34			495,911

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1) See Add'l Data								
(2)								
(3)								
(4)								
5 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶								0
3 Enter total number of other organizations or entities ▶								7
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) TEAM USPA GRANT	SOUTH AMERICA	7	208,000	ELECTRONIC FUND/WIRE TRANSFER			
(2) YOUNG PLAYER OUTREACH GRANT	SOUTH AMERICA	7	52,790	ELECTRONIC FUND/WIRE TRANSFER			
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2:	GRANT AWARDS UNDERGO EVALUATION BASED ON GOALS, OBJECTIVES, AND METRICS TAILORED TO THE SPECIFIC GRANT CATEGORY, AS APPROVED BY USPA LEADERSHIP. TO MAINTAIN ACCOUNTABILITY AND OVERSIGHT, SCORECARDS, PROGRESS REPORTS, AND CLUB VISITS ARE CONDUCTED AS REQUIRED.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3:	THE AMOUNTS REPORTED IN SCHEDULE F WERE DETERMINED USING THE ACCRUAL METHOD OF ACCOUNTING.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART III ACCOUNTING METHOD:	

Additional Data

Software ID:

Software Version:

EIN: 36-3016024

Name: UNITED STATES POLO ASSOCIATION INC

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	8	PROGRAM SERVICES	UMPIRE SERVICES	39,785
EUROPE (INCLUDING ICELAND & GREENLAND)	0	5	PROGRAM SERVICES	TOURNAMENT EVENT	17,606

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	2	PROGRAM SERVICES	TOURNAMENT EVENT	1,764
SOUTH AMERICA	0	15	PROGRAM SERVICES	TOURNAMENT EVENT	84,628

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH AMERICA	0	2	PROGRAM SERVICES	UMPIRE SERVICES	3,679
NORTH AMERICA	0	1	GRANT-MAKING		87,659

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH AMERICA	0	1	GRANT-MAKING		260,790

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	12,618	ELECTRONIC FUND/WIRE TRANSFER	0		
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	6,054	ELECTRONIC FUND/WIRE TRANSFER	0		

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	15,472	ELECTRONIC FUND/WIRE TRANSFER	0		
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	6,542	ELECTRONIC FUND/WIRE TRANSFER	0		

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	10,000	ELECTRONIC FUND/WIRE TRANSFER	0		
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	26,222	ELECTRONIC FUND/WIRE TRANSFER	0		

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	CLUB AND MEMBERSHIP DEVELOPMENT	10,751	ELECTRONIC FUND/WIRE TRANSFER	0		

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

Schedule I (Form 990)

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

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

Name of the organization UNITED STATES POLO ASSOCIATION INC

Employer identification number 36-3016024

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-12.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 9
3 Enter total number of other organizations listed in the line 1 table 90

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
See Additional Data Table					
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2:	THE ASSOCIATION EMPLOYS THE FOLLOWING PROCEDURES FOR MONITORING THE UTILIZATION OF GRANT FUNDS: - CLUB VISITS: WE CONDUCT ON-SITE VISITS TO THE RECIPIENT CLUBS TO ASSESS THE UTILIZATION OF GRANT FUNDS. THIS INVOLVES PHYSICAL INSPECTIONS AND DISCUSSIONS WITH CLUB REPRESENTATIVES. - SCORECARD COMPLETION: GRANT RECIPIENTS ARE REQUIRED TO COMPLETE A SCORECARD, WHICH INCLUDES VARIOUS METRICS FOR MEASURING PERFORMANCE. THESE METRICS ENCOMPASS ACHIEVEMENTS, GOALS, BENCHMARKING, AND OTHER RELEVANT FACTORS. - CONTINUOUS MENTORSHIP SUPPORT: USPA PROVIDES ONGOING MENTORSHIP AND GUIDANCE TO GRANT RECIPIENTS TO ENSURE THEY ARE MAKING EFFECTIVE USE OF FUNDS AND ALIGNING WITH THE ORGANIZATION'S MISSION. - PROGRESS MONITORING: REGULAR MONITORING OF GRANT RECIPIENTS' PROGRESS IS AN INTEGRAL PART OF OUR OVERSIGHT. THIS INCLUDES TRACKING THEIR ADVANCEMENTS AND EVALUATING THE IMPACT OF THE GRANT. IT IS ESSENTIAL TO NOTE THAT GRANTS ARE ONLY ISSUED WHEN THE FUNDING REQUEST ALIGNS WITH THE MISSION OF THE USPA. THIS ENSURES THAT RESOURCES ARE DIRECTED TOWARDS INITIATIVES THAT CONTRIBUTE TO THE ORGANIZATIONAL OBJECTIVES.

Additional Data

Software ID:
Software Version:
EIN: 36-3016024
Name: UNITED STATES POLO ASSOCIATION INC

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACOAXET POLO CLUB AND FARM LLC 1942 CRANDALL ROAD TIVERTON, RI 02878	45-4028747		16,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
AIKEN POLO CLUB INC PO BOX 3021 AIKEN, SC 29802	57-0778833		18,686	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERITINA POLO FARM LLC 608 230TH STREET WOODVILLE, WI 54028	46-1168709		13,672	0			CLUB AND MEMBERSHIP DEVELOPMENT
BAREFIELD POLO CLUB LLC 509 BYRAM KINGWOOD ROAD FRENCHTOWN, NJ 08825	45-5063452		9,256	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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BARRINGTON HILLS POLO CLUB 208 A-BRAEBURN ROAD BARRINGTON HILLS, IL 60010	34-4230561	501(C)(7)	29,850	0			CLUB AND MEMBERSHIP DEVELOPMENT
BEVERLY EQUESTRIAN 7120 BEVERLY LANE THE PLAINS, VA 20198	27-3815726		31,050	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BIG HORN POLO CLUB PO BOX 247 SHERIDAN, WY 82801	83-0331398		22,635	0			CLUB AND MEMBERSHIP DEVELOPMENT
BLOOMFIELD FARM LLC 18 BLOOMFIELD ROAD SARATOGA SPRINGS, NY 12866	46-3141241		22,848	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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BRANDYWINE POLO CLUB 101 EAST STREET ROAD KENNETT SQUARE, PA 19348	74-3033842		44,942	0			CLUB AND MEMBERSHIP DEVELOPMENT
BUTTERWORTH FARM LLC DBA GIANT VALLEY FARM 640 TUTTLE AVENUE HAMDEN, CT 06518	06-1469996		10,299	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CENTRAL COAST POLO CLUB INC 2320 CLARK VALLEY ROAD LOS OSOS, CA 93402	71-0891330	501(C)(3)	29,690	0			CLUB AND MEMBERSHIP DEVELOPMENT
CENTRAL NEW YORK POLO CLUB INC 1112 HECTOR STREET ITHACA, NY 14850	81-5336873	501(C)(3)	5,451	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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CENTRAL TEXAS POLO ASSOCIATION 522 WILKEY ROAD POTEET, TX 78065	81-2089868	501(C)(7)	52,734	0			CLUB AND MEMBERSHIP DEVELOPMENT
CERRO PAMPA POLO CLUB 1808 WEDEMEYER STREET SUITE 218 SAN FRANCISCO, CA 94129	46-4497585		21,816	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHICAGO POLO ASSOCIATION 552 S WASHINGTON STREET SUITE 100 NAPERVILLE, IL 60540	82-4972555	501(C)(7)	15,548	0			CLUB AND MEMBERSHIP DEVELOPMENT
COMMONWEALTH POLO CLUB LLC 2665 BETHELHEM ROAD PARIS, KY 40361	81-4315287		9,516	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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CONGRESSIONAL POLO LLC 2101 GAITHER ROAD SUITE 510 ROCKVILLE, MD 20850	47-5459307		7,034	0			CLUB AND MEMBERSHIP DEVELOPMENT
CTS PROPERTIES LTD DBA BROOKSHIRE POLO CLUB 109 NORTH POST OAK LANE SUITE 203 HOUSTON, TX 77024	76-0621795		49,897	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DALLAS DRAGOONS POLO INC 2201 MAIN STREET 205 DALLAS, TX 75201	75-2286952		6,905	0			CLUB AND MEMBERSHIP DEVELOPMENT
DDB CUSTOMS INC DBA TRIANGLE AREA POLO CLUB 9239 HESTER ROAD HURDLE MILLS, NC 27541	56-1908757		8,792	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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DETROIT POLO CLUB 17 LIDDY DRIVE BRIGHTON, MI 48114	82-3633875	501(C)(7)	7,250	0			CLUB AND MEMBERSHIP DEVELOPMENT
EASTERN SHORE POLO CLUB DBA POINT CLEAR POLO CLUB 13456 COUNTY ROAD 48 SILVERHILL, AL 36576	74-3039021		12,502	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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EL CASO POLO & EQUESTRIAN CENTER 1 POLO CLUB DRIVE QUEMADO, NM 87829	84-2161814		10,243	0			CLUB AND MEMBERSHIP DEVELOPMENT
ELDORADO POLO CLUB 50950 MADISON STREET INDIO, CA 92201	46-2856594		26,160	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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FAIRFIELD COUNTY HUNT CLUB 174 LONG LOTS ROAD WESTPORT, CT 06880	06-0338170		12,500	0			CLUB AND MEMBERSHIP DEVELOPMENT
FAIRFIELD POLO ASSOCIATION 125 NORTH MARKET SUITE 1015 WICHITA, KS 67202	48-0852246		14,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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FARMINGTON POLO CLUB 275 SCHOOLHOUSE ROAD CHESHIRE, CT 06410	47-4600912		5,336	0			CLUB AND MEMBERSHIP DEVELOPMENT
FIVE F'S INVESTMENTS LLC 5601 NARANJO ROAD SANTA TERESA, NM 88008	27-3287354		11,310	0			CLUB AND MEMBERSHIP DEVELOPMENT

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FLOURNOY PARTNERS LLC 233 12TH STREET SUITE 900 COLUMBUS, GA 31901	47-2468441		5,901	0			CLUB AND MEMBERSHIP DEVELOPMENT
FOXLEASE FARMS LLC 33846 FOXLEASE LANE UPPERVILLE, VA 20184	52-2074511		15,733	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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GARDNERTOWN POLO INC 822 GARDNERTOWN FARMS ROAD NEWBURGH, NY 12550	14-1751562		14,543	0			CLUB AND MEMBERSHIP DEVELOPMENT
GARRISON FOREST SCHOOL INC 300 GARRISON FOREST ROAD OWINGS MILLS, MD 21117	52-0591516	501(C)(3)	14,975	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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GMPOLO LLC 10936 N PORT WASHINGTON RD STE 240 MEQUON, WI 53092	86-3498184		6,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
GPC ALLAMUCHY LLC 39 PLOTTS ROAD NEWTON, NJ 07860	87-2590234		17,906	0			CLUB AND MEMBERSHIP DEVELOPMENT

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GRACIDA LEGACY II INC 2899 FLORENCE STREET WELLINGTON, FL 33414	46-5271509		6,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
GREEN HORSE POLO PARK HOA INC 84393 61ST AVENUE THERMAL, CA 92274	33-0383168		15,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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GREENWICH POLO CLUB INC 80 FIELD POINT ROAD GREENWICH, CT 06830	06-1103871		14,200	0			CLUB AND MEMBERSHIP DEVELOPMENT
HAVILAND HOLLOW POLO CLUB LLC 815 EAST BRANCH ROAD PATTERSON, NY 12563	51-0645222		11,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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HAWAII POLO PRODUCTIONS LLC DBA HAWAII POLO LIFE 900 FORT STREET MALL SUITE 1850 HONOLULU, HI 96813	82-1634659		30,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
HAWAII POLO SCHOOL & TRAINING FOUND DBA HAWAII POLO CLUB 68-411 FARRINGTON HIGHWAY WAIALUA, HI 96791	20-1259465	501(C)(3)	20,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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HOUSTON POLO CLUB 8552 MEMORIAL DRIVE HOUSTON, TX 77024	76-0046253	501(C)(7)	54,934	0			CLUB AND MEMBERSHIP DEVELOPMENT
INSTINCT HELMETS LTD ACORN HOUSE 33 CHURCHFIELD ROAD LONDON W3 6AY UK			7,370	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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JACKSON HOLE POLO CLUB PO BOX 949 JACKSON, WY 83001	83-0295232		7,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
KYLIE SHEEHAN LLC 16676 HOLLOW TREE LANE WELLINGTON, FL 33470	83-0987882		10,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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LA CONNER POLO CLUB DBA GEORGE DILL FARMS LLC 16278 LA CONNER WHITNEY ROAD LA CONNER, WA 98257	75-3060825		10,509	0			CLUB AND MEMBERSHIP DEVELOPMENT
LA DALILA POLO LLC 11790 SAINT ANDREWS PLACE APT 307 WELLINGTON, FL 33414	83-3200756		10,860	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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LA GRANDE POLO CLUB 901 WASHINGTON AVENUE LA GRANDE, OR 97850	93-1255400		10,398	0			CLUB AND MEMBERSHIP DEVELOPMENT
LA HERRADURA DE PALM BEACH INC 12788 W FOREST HILLS BLVD STE 2005 WELLINGTON, FL 33414	65-0043304		13,931	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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LAS BRISAS POLO CLUB LLC 205 NORTH MICHIGAN AVENUE SUITE 3770 CHICAGO, IL 60601	86-3703466		72,194	0			CLUB AND MEMBERSHIP DEVELOPMENT
LEXINGTON POLO ASSOCIATION 2665 BETHLEHEM ROAD PARIS, KY 40361	31-0973518		8,224	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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LIBERTY HALL PLANTATION LLC 15191 MONTANUS DRIVE 308 CULPEPER, VA 22701	30-1166391		20,640	0			CLUB AND MEMBERSHIP DEVELOPMENT
LIGONIER POLO ASSOCIATION 754 DARLINGTON ROAD LIGONIER, PA 15658	85-1558158	501(C)(3)	24,217	0			CLUB AND MEMBERSHIP DEVELOPMENT

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THE LOUISVILLE POLO CLUB INC 24 RIVER HILL ROAD LOUISVILLE, KY 40207	20-0054258	501(C)(4)	20,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
MASHOMACK POLO INC PO BOX D MILLBROOK, NY 12545	82-3775613		14,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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MAUI POLO CLUB ASSOCIATION 415 DAIRY ROAD SUITE C KAHULUI, HI 96732	27-2116233	501(C)(7)	6,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
MIDLAND POLO CLUB INC PO BOX 81113 MIDLAND, TX 79708	75-1224576		5,422	0			CLUB AND MEMBERSHIP DEVELOPMENT

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MOUNTAIN VIEW POLO LLC 261 FALCON RIDGE DRIVE CHARLES TOWN, WV 25414	45-2873877		10,729	0			CLUB AND MEMBERSHIP DEVELOPMENT
MYOPIA HUNT CLUB 435 BAY ROAD SOUTH HAMILTON, MA 01982	04-1648210	501(C)(7)	64,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

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NEW BRIDGE POLO CLUB INC 862 NEW BRIDGE ROAD AIKEN, SC 29803	20-0485702		12,810	0			CLUB AND MEMBERSHIP DEVELOPMENT
NEW ORLEANS POLO CLUB PO BOX 1202 FOLSOM, LA 70437	27-0584800		8,500	0			CLUB AND MEMBERSHIP DEVELOPMENT

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NEWPORT POLO INC 2503 EAST MAIN ROAD PORTSMOUTH, RI 02871	05-0458298		13,694	0			CLUB AND MEMBERSHIP DEVELOPMENT
OF HORSE YOU CAN DBA DENVER POLO CLUB 10415 ROXBOROUGH PARK ROAD LITTLETON, CO 80125	47-2756518		40,493	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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PCM INC DBA MARYLAND POLO CLUB 1701 GREENSPRING VALLEY ROAD STEVENSON, MD 21153	52-1491603		26,812	0			CLUB AND MEMBERSHIP DEVELOPMENT
PLAY POLO LLC 6351 HARLEM ROAD WESTERVILLE, OH 43082	46-1416129		10,043	0			CLUB AND MEMBERSHIP DEVELOPMENT

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POLO RIENDA MEXICANA LLC DBA LEGENDS HORSE RANCH 3520 GRANADA AVENUE DALLAS, TX 75205	46-4457782		14,783	0			CLUB AND MEMBERSHIP DEVELOPMENT
PRESTONWOOD POLO CLUB LLC 25 HIGHLAND PARK VILLAGE SUITE 100-464 DALLAS, TX 75205	47-2374200		14,674	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PROPERTY CONCEPTS DBA MORGAN CREEK FARM 2679 US HIGHWAY 34 OSWEGO, IL 60543	36-2818462		5,861	0			CLUB AND MEMBERSHIP DEVELOPMENT
RANCHO SILVERADO STABLES LLC DBA OC POLO 23615 EL TORO BLVD BOX X 354 LAKE FOREST, CA 92630	47-4162220		52,795	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RIVER VALLEY EQUESTRIAN CENTER DBA LAKE SIDE POLO 10631 ASHWOOD STREET LAKESIDE, CA 92040	46-5445238		20,588	0			CLUB AND MEMBERSHIP DEVELOPMENT
ROSELAND FARM POLO CLUB LLC 6550 ROSELAND FARM CROZET, VA 22932	86-1717047		22,906	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SAN ANTONIO POLO CLUB LLC 490 WEST SPECHT ROAD SAN ANTONIO, TX 78260	80-0913133	501(C)(3)	9,653	0			CLUB AND MEMBERSHIP DEVELOPMENT
SANTA BARBARA POLO & RACQUET CLUB 3375 FOOTHILL ROAD 1200 CARPINTERIA, CA 93013	95-2771762		50,169	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SANTA ROSA POLO CLUB DBA WINE COUNTRY PO BOX NN SANTA ROSA, CA 95402	68-0266351		10,500	0			CLUB AND MEMBERSHIP DEVELOPMENT
SANTINO MAGRINI DBA CACHEKO LLC 2872 WINDING OAK LANE APARTMENT C WELLINGTON, FL 33414	85-3460506		36,667	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SARASOTA SADDLE & SAIL LLC DBA SARASOTA POLO CLUB 8201 POLO CLUB LANE LAKEWOOD RANCH, FL 34240	82-4871144		13,575	0			CLUB AND MEMBERSHIP DEVELOPMENT
SCHOLARSHIP AMERICA INC 7900 INTERNATIONAL DRIVE SUITE 500 MINNEAPOLIS, MN 55425	04-2296967	501(C)(3)	72,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SEATTLE POLO & EQUESTRIAN CLUB 425 WESTLAKE AVENUE NORTH SEATTLE, WA 98109	46-0698337		9,806	0			CLUB AND MEMBERSHIP DEVELOPMENT
SKANEATELES POLO INC 783 ANDREWS ROAD SKANEATELES, NY 13152	06-1195509		15,005	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SOUTH BAY POLO INC 1290 MASTEN AVENUE GILROY, CA 95020	84-3435073		19,597	0			CLUB AND MEMBERSHIP DEVELOPMENT
SOUTHFIELDS REAL ESTATE INC 13304 INDIAN MOUND ROAD WELLINGTON, FL 33414	65-0157848		10,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SPOKANE POLO CLUB 7714 WEST SUNSET HIGHWAY SPOKANE, WA 99224	91-6055815	501(C)(3)	16,360	0			CLUB AND MEMBERSHIP DEVELOPMENT
SPRINGBOK POLO INC 601 JACK ENDERS BOULEVARD BERRYVILLE, VA 22611	47-1082851		8,701	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STAGE HILL INC 42 LOW STREET NEWBURY, MA 01951	04-3576122		9,651	0			CLUB AND MEMBERSHIP DEVELOPMENT
SUGARBUSH POLO CLUB INC 844 WEISENBACH ROAD NORTH FERRISBURG, VT 05473	23-7297573		8,893	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TEXAS A & M POLO 4250 TAMU COLLEGE STATION, TX 77843	74-6000531		5,615	0			CLUB AND MEMBERSHIP DEVELOPMENT
TEXAS ARENA LEAGUE 37 LONG CREEK ROAD AUSTIN, TX 78737	37-1950257	501(C)(7)	27,566	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TEXAS TECH POLO CLUB 1109 FM 1585 LUBBOCK, TX 79423	81-0753415		12,050	0			CLUB AND MEMBERSHIP DEVELOPMENT
THE DUTTA CORP 3121 FAIRLANE FARMS ROAD SUITE 6 WELLINGTON, FL 33414	13-3800974		30,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TINICUM PARK POLO CLUB INC 101 FROGTOWN ROAD OTTSVILLE, PA 18942	81-1552411		12,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
TWILIGHT POLO CLUB LLC PO BOX 1617 MIDDLEBURG, VA 20118	27-2545349		55,500	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TCPC CORP 1602 HOMESTEAD TR LONG LAKE, MN 55356	85-3531816		11,448	0			CLUB AND MEMBERSHIP DEVELOPMENT
VIRGINIA POLO INC 1082 FOREST LODGE DRIVE CHARLOTTESVILLE, VA 22903	54-1569671		35,239	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WHEATON POLO LLC 4719 CENTER AVENUE LISLE, IL 60532	87-4234313		16,000	0			CLUB AND MEMBERSHIP DEVELOPMENT
WILL ROGERS POLO CLUB INC 10947 BLOOMFIELD STREET 109 STUDIO CITY, CA 91602	20-3430908		10,616	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WILLOW BEND POLO CLUB LLC 2310 OAK GROVE PARKWAY LITTLE ELM, TX 75068	75-2351886		8,961	0			CLUB AND MEMBERSHIP DEVELOPMENT
YALE POLO & EQUESTRIAN CENTER INC 79 RAINBOW ROAD BETHANY, CT 06524	27-0820382	501(C)(3)	11,440	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PORT MAYACA POLO CLUB INC 27005 SW CHUKKER CIRCLE OKEECHOBEE, FL 34974	11-3826041		28,876	0			CLUB AND MEMBERSHIP DEVELOPMENT
WELLINGTON POLO TOUR INC 501 BRICKEL KEY DRIVE MIAMI, FL 33131	87-2007881		32,000	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MT BRILLIANT POLO CLUB LLC 3314 HUFFMAN MILL PIKE LEXINGTON, KY 40511	20-3152078		8,250	0			CLUB AND MEMBERSHIP DEVELOPMENT

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

ARENA TOURNAMENT INITIATIVE	3	13,463		
ARENA TOURNAMENT INITIATIVE	3	13,463		
CLINIC	5	8,021		
DEVELOPMENT STARTUP CLUB	5	9,083		
TEAM USPA	4	130,891		
HORSE MORTALITY	1	5,000		

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

INSTRUCTOR CERTIFICATION CLUB DEVELOPMENT	2	9,400		
INSTRUCTOR CERTIFICATION CLUB DEVELOPMENT	2	9,400		
MILITARY INCENTIVE PROGRAM	3	12,358		
POLO DEVELOPMENT INITIATIVE (PDI)	7	70,083		
TOURNAMENT PRIZE MONEY PROGRAM	11	50,000		
SCHOLARSHIP	1	2,000		

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

TOURNAMENT SUPPORT	8	91,331		
TOURNAMENT SUPPORT	8	91,331		
TRAVEL PLAYERS NYTS	18	19,129		
TROPHY REIMBURSEMENT	2	3,270		
WOMEN'S TOURNAMENT INCENTIVE PROGRAM	3	1,323		
YOUNG PLAYER OPPORTUNITY (YPO) GRANT	6	47,109		

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.				
TOURNAMENT SUPPORT PROGRAM	11	28,355		
TOURNAMENT SUPPORT PROGRAM	11	28,355		

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number
36-3016024

Part I Questions Regarding Compensation

		Yes	No		
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p>b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b				
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p>	2				
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee				
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a	Yes			
	4b		No		
	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a				
	5b				
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a				
	6b				
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7				
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8				
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9				

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

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

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 CHRIS GREEN COO/IN-HOUSE COUNSEL	(i)	360,000	70,000	724	0	15,389	446,113	0
	(ii)	0	0	0	0	0	0	0
2 SUSAN C PRESENT CFO	(i)	237,999	75,000	724	10,981	11,956	336,660	0
	(ii)	0	0	0	0	0	0	0
3 CHARLES A MULDOON EXEC DIR - UMPIRES LLC (TO 5/23/22)	(i)	79,046	16,800	182,138	3,834	12,413	294,231	0
	(ii)	0	0	0	0	0	0	0
4 CARLOS R DE ARELLANO II EXEC. DIR. - MEMBER SERVICES	(i)	192,365	50,000	120	296	22,395	265,176	0
	(ii)	0	0	0	0	0	0	0
5 FERGUS GOULD WEST REG UMPIRE DIR (TO 8/22) EXEC DIR- UMPIRES LLC ((i)	195,373	25,000	120	8,815	22,395	251,703	0
	(ii)	0	0	0	0	0	0	0
6 JUSTIN POWERS EXEC. DIR. - POLO DEVELOPMENT LLC	(i)	147,927	50,000	108	7,917	12,056	218,008	0
	(ii)	0	0	0	0	0	0	0
7 KELLY VANDERWERFF CONTROLLER	(i)	110,210	25,000	789	5,409	17,557	158,965	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 4A	CHARLES MULDOON RECEIVED A SEVERANCE PAYMENT IN THE AMOUNT OF \$182,000 DURING 2022.

Schedule L (Form 990)

Transactions with Interested Persons

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization UNITED STATES POLO ASSOCIATION INC

Employer identification number 36-3016024

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958.
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CHUKKERTV LLC	MELISSA GANZI (FORMER TRUSTEE) IS THE MANAGING MEMBER	700,000	FILM, PRODUCTION AND LIVE STREAM CONSULTING SERVICES		No
(2) J-5 EQUESTRIAN LLC	FAMILY MEMBERS OF PAUL JORNAYVAZ (TRUSTEE) CONTROLS AT LEAST 35%	1,650,000	PROVIDER OF POLO PONIES AND TOURNAMENT HOST		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 36-3016024

Name: UNITED STATES POLO ASSOCIATION INC

Form 990, Schedule L, Part III - Grants or Assistance Benefiting Interested Persons

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance
(1) HOPE ARELLANO	FAMILY MEMBER OF JULIO ARELLANO (TRUSTEE)	40,000
(1) COMMONWEALTH POLO CLUB	JORGE VASQUEZ (TRUSTEE) CONTROLS AT LEAST 35%	9,516
(2) OF HORSE YOU CAN DBA DENVER POLO CLUB	FAMILY MEMBERS OF ERICA GANDOMCAR-SACHS (TRUSTEE) CONTROL AT LEAST 35%	40,493
(3) PORT MAYACA POLO CLUB	STEPHEN ORTHWEIN JR. (TRUSTEE) CONTROLS AT LEAST 35%	28,876
(4) TRAVELLERS REST POLO CLUB	ROBERT ORTHWEIN (TRUSTEE) CONTROLS AT LEAST 35%	7,100
(5) WILLIAM RAAB DBA WAGENER POLO CLUB	WILLIAM RAAB (TRUSTEE) CONTROLS AT LEAST 35%	16,166
(6) ROBIN SANCHEZ	ROBIN SANCHEZ (TRUSTEE)	18,461
(7) AGUSTIN ARELLANO	FAMILY MEMBER OF JULIO ARELLANO (TRUSTEE)	20,000

SCHEDULE O
(Form 990)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 990-EZ.

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

OMB No. 1545-0047

2022**Open to Public
Inspection**Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number

36-3016024

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 2	NPC POLO OPERATIONS- ENABLES THE USPA TO SHOWCASE ITS TOURNAMENTS, DEVELOP AMERICAN PLAYER S, AND SUSTAIN AN ENVIRONMENT THAT WILL RETAIN AND ATTRACT NEW PLAYERS THROUGH THE PROMOTI ON OF EXCELLENCE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	<p>EXCEPT AS SPECIFICALLY SET FORTH HEREIN, THE BOARD OF GOVERNORS HAS DELEGATED THE FULL POWERS AND DUTIES OF THE BOARD OF GOVERNORS TO THE EXECUTIVE COMMITTEE TO ACT IN BETWEEN MEETINGS OF THE BOARD OF GOVERNORS, INCLUDING, BUT NOT LIMITED TO, THE OVERSIGHT OF THE DAY-TO-DAY OPERATIONAL BUSINESS OF THE ASSOCIATION, INCLUDING THE MANAGEMENT OF THE USPA STAFF AND ANNUAL BUDGET THAT HAS BEEN APPROVED BY THE BOARD OF GOVERNORS; PROVIDED, HOWEVER, THAT , UNLESS OTHERWISE DIRECTED FROM TIME TO TIME BY THE BOARD OF GOVERNORS, THE EXECUTIVE COMMITTEE SHALL NOT TAKE ANY ACTION THAT IS NOT APPROPRIATED FOR IN THE ANNUAL BUDGET OF THE ASSOCIATION AS APPROVED BY THE BOARD OF GOVERNORS OR THAT BINDS, COMMITS, OR OBLIGATES THE ASSOCIATION TO EXPEND, PLEDGE, LOAN, OR OTHERWISE COMMIT ASSOCIATION ASSETS THAT EXCEED TEN PERCENT (10%) OF ANY CORRESPONDING LINE ITEM IN THE ASSOCIATION'S BUDGET AS APPROVED BY THE BOARD OF GOVERNORS. NOTWITHSTANDING THE FOREGOING, NO NON-DELEGABLE DUTIES HAVE OR MAY BE DELEGATED TO THE EXECUTIVE COMMITTEE, AND THE EXECUTIVE COMMITTEE SHALL NOT HAVE THE AUTHORITY, WITHOUT CONSULTATION AND PRIOR APPROVAL OF THE BOARD OF GOVERNORS, TO PURCHASE, SELL, CREATE, OR DESTROY ANY CORPORATE ENTITY OF THE ASSOCIATION, WHETHER OWNED IN WHOLE OR IN PART. EXCEPT FOR ANY ACTION ON THE PART OF THE EXECUTIVE COMMITTEE TO ACCEPT A MEMBER CLUB AS A PROVISIONAL MEMBER CLUB OR TO TAKE ANY ACTION OR MAKE ANY DETERMINATION SPECIFICALLY REQUIRED OF THE EXECUTIVE COMMITTEE IN ANY BOARD-APPROVED DISCIPLINARY POLICY, EACH OF WHICH THE EXECUTIVE COMMITTEE HAS THE AUTHORITY TO DO WITHOUT FURTHER REVIEW BY THE BOARD OF GOVERNORS, ALL ACTIONS OF THE EXECUTIVE COMMITTEE CONSISTENT HERewith WILL BE BINDING ON THE ASSOCIATION AND WILL BE REPORTED TO THE BOARD OF GOVERNORS. THE BOARD OF GOVERNORS SHALL, WITHIN SEVEN (7) DAYS OF THE PUBLICATION OF THE EXECUTIVE COMMITTEE MINUTES, REVIEW THE MINUTES AND REGISTER ANY COMMENTS OR OBJECTIONS. IF FIVE (5) OR MORE GOVERNORS REGISTER OBJECTIONS ON A PARTICULAR MATTER WITHIN THE STATED SEVEN-DAY PERIOD, THEN THE EXECUTIVE COMMITTEE AND THE CHIEF EXECUTIVE OFFICER SHALL WORK TOGETHER TO RESOLVE SUCH OBJECTIONS IN A TIMELY MANNER. IF FIVE (5) OR MORE OF THE GOVERNORS THAT OBJECTED WITHIN THE STATED SEVEN-DAY PERIOD CONTINUE TO OBJECT AFTER AN ATTEMPT AT RESOLUTION, THEN THE PROPOSED ACTION AND SUCH UNRESOLVED OBJECTIONS SHALL BE TABLED AND HEARD AT THE FOLLOWING MEETING OF THE BOARD OF GOVERNORS.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE UNITED STATES POLO ASSOCIATION IS AN ASSOCIATION OF REGISTERED POLO CLUBS, ASSOCIATIONS, AND OTHER ENTITIES ENGAGED IN OR RELATED TO THE SPORT OF POLO (COLLECTIVELY, THE "MEMBER CLUBS") AND OF THE ASSOCIATION REGISTERED INDIVIDUAL MEMBERS OF THE MEMBER CLUBS, MEMBER CLUB CLASSIFICATIONS ARE ACTIVE, AFFILIATE AND ASSOCIATE MEMBER CLUBS, INDIVIDUAL MEMBER CLASSIFICATIONS ARE REGISTERED PLAYER, AFFILIATED PLAYER, SOCIAL NON-PLAYING AND LIFETIME.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	CIRCUIT GOVERNORS - THE ACTIVE MEMBER CLUBS IN EACH CIRCUIT, BY VOTE OF THEIR DELEGATES, WILL ELECT A CIRCUIT GOVERNOR FOR A THREE YEAR TERM WHO WILL REPRESENT THE CIRCUIT IN ITS RELATIONS WITH THE ASSOCIATION. GOVERNORS-AT-LARGE - SHALL BE ELECTED BY THE VOTE OF REGISTERED PLAYERS IN GOOD STANDING FOR A THREE YEAR TERM.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	<p>AMENDMENTS OR CHANGES TO THE CONSTITUTION CAN ONLY BE MADE BY THE AFFIRMATIVE VOTE OF TWO-THIRDS (2/3) OF THE TOTAL NUMBER OF VOTES CAST BY THE DELEGATES OF THE ACTIVE MEMBER CLUBS OF THE ASSOCIATION. EACH MEMBER CLUB APPOINTS 1 DELEGATE AND THE DELEGATES ARE CONSIDERED THE MEMBERS. THE UNITED STATES POLO ASSOCIATION ("USPA") MUST HOLD AN ANNUAL MEMBER MEETING EACH FALL AND MUST HAVE A QUORUM BY ATTENDEES AND/OR BY PROXY IN ORDER TO CONDUCT THE MEETING. NO BUSINESS CAN BE CONDUCTED WITHOUT A QUORUM OF THE MEMBERS. THE WRITTEN NOTICE OF THE PROPOSED AMENDMENT IS PROVIDED TO THE DELEGATE OF ALL ACTIVE MEMBER CLUBS AS LEAST THIRTY (30) DAYS PRIOR TO THE MEETING. ALL NEW AND/OR CHANGES IN OFFICERS AND GOVERNORS ARE INSTALLED IN THE ANNUAL MEMBER MEETING. ALSO, ONLY DELEGATES (MEMBERS) OF THE ASSOCIATION CAN VOTE IN CIRCUIT GOVERNOR ELECTIONS AND ONLY REGISTERED PLAYER MEMBERS (PLAYING MEMBERS WITH US CITIZENSHIP) CAN VOTE IN GOVERNOR-AT-LARGE ELECTIONS.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS REVIEWED BY THE COO, CFO AND AUDIT COMMITTEE AND IS AVAILABLE TO ALL BOARD MEMBERS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE UNITED STATES POLO ASSOCIATION ("USPA") FINALIZED AND APPROVED A DETAILED CONFLICT OF INTEREST POLICY IN 2015. THE CONFLICT OF INTEREST POLICY IS APPLICABLE TO ANY INTERESTED PERSON, WHICH IS ANY USPA OFFICER, EMPLOYEE, GOVERNOR LIEUTENANT GOVERNOR, COMMITTEE MEMBER OR CHAIR AND VOLUNTEER. THE ORGANIZATION'S BOARD MEMBERS SIGN A BOARD OATH WHICH INCLUDES A STATEMENT REGARDING POTENTIAL CONFLICTS OF INTEREST. ANY INTERESTED PERSON HAS A DUTY TO DISCLOSE FINANCIAL CONFLICTS OF INTEREST. FINANCIAL CONFLICTS OF INTEREST WILL FIRST BE DISCLOSED TO THE CFO IN THE DISCLOSURE STATEMENT, THEN TO THE AUDIT COMMITTEE IF NECESSARY, AND FINALLY TO THE BOARD OF GOVERNORS, IF NECESSARY. THE AUDIT COMMITTEE REVIEWS THESE REPORTS AND DETERMINES THEIR VALIDITY. THERE WERE NO CONFLICTS OF INTERESTS IN 2022 REQUIRING FORMAL ACTION BY THE ORGANIZATION.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	IN ESTABLISHING THE COMPENSATION FOR THE ORGANIZATION'S TOP MANAGEMENT OFFICIAL, THE USPA BOARD OFFICERS IMPLEMENT A THOROUGH PROCESS THAT INVOLVES REVIEW, APPROVAL, AND STRATEGIC DECISION-MAKING. THE TOP MANAGEMENT OFFICIAL'S COMPENSATION IS CAREFULLY COMPARED TO THAT OF PEERS IN SIMILAR ROLES ACROSS THE INDUSTRY TO ENSURE COMPETITIVENESS AND FAIRNESS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE UNITED STATES POLO ASSOCIATION'S GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 14:	THE ORGANIZATION HAS A DOCUMENT RETENTION AND DESTRUCTION POLICY. HOWEVER, SINCE THIS POLICY IS ADMINISTRATIVE, THERE IS NO NEED FOR BOARD APPROVAL.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VII, SECTION A:	THE AMOUNTS PAID TO ROBIN SANCHEZ AND CINDY HALLE REFLECTS COMPENSATION FOR CONTRACTUAL SERVICES AS AN INDEPENDENT CONTRACTOR, UNRELATED TO HER DUTY AS A TRUSTEE. THE AMOUNT PAID TO JULIO ARELLANO REFLECTS COMPENSATION FOR COACHING SERVICES, UNRELATED TO HIS DUTY AS A TRUSTEE. THE AMOUNT PAID TO HALEY BRYAN REFLECTS BOTH COMPENSATION FOR CONTRACTUAL SERVICES AS AN INDEPENDENT CONTRACTOR, AS WELL AS FOR SERVICES PERFORMED AS AN EMPLOYEE.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2022

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
UNITED STATES POLO ASSOCIATION INC

Employer identification number

36-3016024

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) USPA UMPIRES LLC 12012 SOUTH SHORE BLVD SUITE 102 WELLINGTON, FL 33414 45-3789031	POLO UMPIRING, INCLUDING CERTIFICATION AND SETTING STANDARDS	FL	1,848,000	569,837	UNITED STATES POLO ASSOCIATION INC
(2) USPA POLO DEVELOPMENT LLC 12012 SOUTH SHORE BLVD SUITE 102 WELLINGTON, FL 33414 37-1743330	DEVELOPMENT OF PLAYERS, CLUBS AND MANAGERS	FL	214,775	85,841	UNITED STATES POLO ASSOCIATION INC
(3) USPA SUNDAY FIELD LLC 12012 SOUTH SHORE BLVD SUITE 102 WELLINGTON, FL 33414 88-1633813	TRUSTEE OF THE USPA NATIONAL POLO CENTER LAND TRUST	FL	187,425	112,792,729	UNITED STATES POLO ASSOCIATION INC
(4) NPC POLO OPERATIONS LLC 12012 SOUTH SHORE BLVD SUITE 102 WELLINGTON, FL 33414 88-2621851	SHOWCASE USPA TOURNAMENTS AND DEVELOP AMERICAN PLAYERS	FL	156,902	3,321,525	UNITED STATES POLO ASSOCIATION INC

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
(1) AMERICAN INTERNATIONAL POLO FOUNDATION 12012 SOUTH SHORE BLVD 102 WELLINGTON, FL 33414 37-1401344	PROMOTE AND EDUCATE POLO NATIONALLY AND INTERNATIONALLY	IL	501(C)(3)	10	UNITED STATES POLO ASSOCIATION INC	Yes	

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) USPA GLOBAL LICENSING INC 1400 CENTREPARK BLVD SUITE 200 WEST PALM BEACH, FL 33401 36-3280427	TRADEMARK AGREEMENTS	IL	UNITED STATES POLO ASSOCIATION INC	C	58,701,722	57,528,754	100.000 %	Yes	
(2) NPC HOSPITALITY MANAGEMENT LLC 3667 120TH AVENUE SOUTH WELLINGTON, FL 33414 88-2620374	OPERATE & MANAGE THE HOSPITALITY FACILITIES & SOCIAL CLUB LOCATED AT THE NPC	FL	UNITED STATES POLO ASSOCIATION INC	C	1,845,154	2,065,862	100.000 %	Yes	
(3) NPC HOSPITALITY OPERATIONS INC 3667 120TH AVENUE SOUTH WELLINGTON, FL 33414 88-2633484	BENEFICIAL INTEREST HOLDER UNDER USPA NPC LAND TRUST OF THE USPA NPC	FL	UNITED STATES POLO ASSOCIATION INC	C			100.000 %	Yes	
(4) GLOBAL POLO ENTERTAINMENT INC 1400 CENTREPARK BLVD SUITE 200 WEST PALM BEACH, FL 33401 37-1901777	PRODUCTION ENTITY FOR GLOBAL POLO BROADCASTS & POLO LIFESTYLE CONTENT	FL	N/A	C				Yes	

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

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

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a Yes	
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c	No
d Loans or loan guarantees to or for related organization(s)	1d	No
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o Yes	
p Reimbursement paid to related organization(s) for expenses	1p	No
q Reimbursement paid by related organization(s) for expenses	1q	No
r Other transfer of cash or property to related organization(s)	1r Yes	
s Other transfer of cash or property from related organization(s)	1s Yes	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)USPA GLOBAL LICENSING INC	A	25,681,731	COST
(2)GLOBAL POLO ENTERTAINMENT INC	A	100,000	COST
(3)NPC HOSPITALITY MANAGEMENT LLC	O	559,027	COST
(4)NPC HOSPITALITY MANAGEMENT LLC	S	62,340	COST
(5)NPC HOSPITALITY MANAGEMENT LLC	R	1,501,660	COST

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation