

Form **990-T**

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

OMB No. 1545-0687

2017

Department of the Treasury
Internal Revenue Service

For calendar year 2017 or other tax year beginning _____, 2017, and ending _____, 20____.

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

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

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

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section</p> <p><input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 220(e) <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p> <p>C Book value of all assets at end of year</p> <p>8,955,127.</p>	<p>Print or Type</p>	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)		D Employer identification number (Employees' trust, see instructions.)
		USA SOFTBALL, INC.		23-7132249
		Number, street, and room or suite no. If a P.O. box, see instructions.		E Unrelated business activity codes (See instructions.)
		2801 N.E. 50TH STREET		541880
City or town, state or province, country, and ZIP or foreign postal code		453220 900002		
OKLAHOMA CITY, OK 73111				
F Group exemption number (See instructions.) ▶				
G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust				

H Describe the organization's primary unrelated business activity. ▶ **ATTACHMENT 1**

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

J The books are in care of ▶ **MARK LOEHRS** Telephone number ▶ **405-425-3445**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	360,316.				
b	Less returns and allowances		1c	360,316.		
2	Cost of goods sold (Schedule A, line 7)		2	198,482.		
3	Gross profit. Subtract line 2 from line 1c		3	161,834.		161,834.
4a	Capital gain net income (attach Schedule D)		4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b			
c	Capital loss deduction for trusts		4c			
5	Income (loss) from partnerships and S corporations (attach statement)		5			
6	Rent income (Schedule C)		6	30,500.	394.	30,106.
7	Unrelated debt-financed income (Schedule E)		7			
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)		8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9			
10	Exploited exempt activity income (Schedule I)		10			
11	Advertising income (Schedule J)		11	86,881.	7,853.	79,028.
12	Other income (See instructions; attach schedule)		12			
13	Total. Combine lines 3 through 12		13	279,215.	8,247.	270,968.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)		14	10,264.
15	Salaries and wages		15	100,447.
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule)		18	
19	Taxes and licenses		19	3,063.
20	Charitable contributions (See instructions for limitation rules)		20	
21	Depreciation (attach Form 4562)		21	12,733.
22	Less depreciation claimed on Schedule A and elsewhere on return		22a	
			22b	12,733.
23	Depletion		23	
24	Contributions to deferred compensation plans		24	
25	Employee benefit programs		25	
26	Excess exempt expenses (Schedule I)		26	
27	Excess readership costs (Schedule J)		27	79,028.
28	Other deductions (attach schedule)		28	13,382.
29	Total deductions. Add lines 14 through 28		29	218,917.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	52,051.
31	Net operating loss deduction (limited to the amount on line 30)		31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32	52,051.
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		33	1,000.
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		34	51,051.

Part III Tax Computation

Table with 3 columns: Description, Amount, and Total. Rows include Organizations Taxable as Corporations (35), Trusts Taxable at Trust Rates (36), Proxy tax (37), Alternative minimum tax (38), Tax on Non-Compliant Facility Income (39), and Total (40).

Part IV Tax and Payments

Table with 3 columns: Description, Amount, and Total. Rows include Foreign tax credit (41a-d), Total credits (41e), Subtract line 41e from line 40 (42), Other taxes (43), Total tax (44), Payments (45a-f), Total payments (46), Estimated tax penalty (47), Tax due (48), Overpayment (49), and Refunded (50).

Part V Statements Regarding Certain Activities and Other Information (see instructions)

Table with 3 columns: Question, Yes, and No. Rows include questions about foreign interest (51), foreign trust distributions (52), and tax-exempt interest (53).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature and Preparer Information section. Includes fields for Sign Here (Signature, Date, Title), Paid Preparer Use Only (Print/Type name, Signature, Date, Firm name, Address, PTIN, EIN, Phone no.), and a box for IRS discussion consent.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ▶

1 Inventory at beginning of year	1	391,132.	6 Inventory at end of year	6	351,504.
2 Purchases	2	158,854.	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.	7	198,482.
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach schedule)	4b				
5 Total. Add lines 1 through 4b	5	549,986.			X

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

1. Description of property

(1) EXHIBIT BOOTH RENTAL INCOME

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) ATTACHMENT 4
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)	30,500.	394.
(2)		
(3)		
(4)		
Total	Total 30,500.	
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶
		394.

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

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

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

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

Totals ▶

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

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

Totals ▶

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

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.

Totals ▶

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) BALLS & STRIKES, GUIDE, & MANUAL	86,881.	7,853.		18,721.	138,494.	
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)) . . . ▶	86,881.	7,853.	79,028.	18,721.	138,494.	79,028.

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I. ▶	86,881.	7,853.				79,028.
	Enter here and on page 1, Part I, line 11, col (A).	Enter here and on page 1, Part I, line 11, col (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5) ▶	86,881.	7,853.				79,028.

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

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2) ATTACHMENT 5		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			10,264.

ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY.

THE PRIMARY UNRELATED BUSINESS ACTIVITY IS THE SALE OF SOFTBALL
MERCHANDISE.

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

ACCOUNTING FEES	2,044.
LEGAL FEES	2,434.
UTILITIES	3,672.
OFFICE/COMPUTER MAINTENANCE EXPENSES	3,404.
SECURITY	1,828.

PART II - LINE 28 - OTHER DEDUCTIONS	<u>13,382.</u>
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FORM 990T - ORGANIZATIONS TAXABLE AS CORPORATIONS - TAX COMPUTATION

1	TAXABLE INCOME FROM LINE 34, PAGE 1, 990-T	51,051.
2	LINE 1 OR THE CORPORATION'S SHARE OF THE \$50,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS	
3	SUBTRACT LINE 2 FROM LINE 1	51,051.
4	LINE 3 OR THE CORPORATION'S SHARE OF THE \$25,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS	
5	SUBTRACT LINE 4 FROM LINE 3	51,051.
6	LINE 5 OR THE CORPORATION'S SHARE OF THE \$9,925,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS	51,051.
7	SUBTRACT LINE 6 FROM LINE 5	
8	ENTER 15% OF LINE 2	
9	ENTER 25% OF LINE 4	
10	ENTER 34% OF LINE 6	17,357.
11	ENTER 35% OF LINE 7	
12	MEMBER'S SHARE OF ADDITIONAL TAX: (A) 5% OF THE EXCESS OVER \$100,000 OR (B) \$11,750	2,553.
13	MEMBER'S SHARE OF ADDITONAL TAX: (A) 3% OF THE EXCESS OVER \$15 MILLION OR (B) \$100,000	
14	TOTAL OF LINES 8 THROUGH 13. ENTER THIS AMOUNT ON LINE 35C, PAGE 2, 990-T	19,910.

SCHEDULE C - RENT INCOME DEDUCTIONS

EXHIBIT BOOTH RENTAL INCOME

EXHIBIT BOOTH EXPENSE	394.
TOTAL	<u>394.</u>

ATTACHMENT 5SCHD. K, FORM 990-T, COMPENSATION OF OFFICERS, DIRECTORS, & TRUSTEES

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>BUSINESS PERCENT</u>	<u>COMPENSATION</u>
CRAIG CRESS 2801 N.E. 50TH STREET OKLAHOMA CITY, OK 73111	EXECUTIVE DIRECTOR	1.020000	1,363.
MARK LOEHRS 2801 N.E. 50TH STREET OKLAHOMA CITY, OK 73111	CFO	10.410200	8,901.
TOTAL COMPENSATION			<u>10,264.</u>

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return USA SOFTBALL, INC.

Identifying number 23-7132249

Business or activity to which this form relates

GENERAL DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 rows for general depreciation and 13 rows for section 179 property details.

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

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

Table with 3 rows for special depreciation allowance and other depreciation.

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

Section A

Table with 2 rows for MACRS deductions for assets placed in service before 2017.

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

Table with 7 columns: Classification, Month and year, Basis, Recovery period, Convention, Method, Depreciation deduction.

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

Table with 7 columns: Class life, Month and year, Basis, Recovery period, Convention, Method, Depreciation deduction.

Part IV Summary (See instructions.)

Table with 3 rows for summary of depreciation amounts.

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes X No 24b If "Yes," is the evidence written? Yes X No
(a) Type of property (list vehicles first) (b) Date placed in service (c) Business/investment use percentage (d) Cost or other basis (e) Basis for depreciation (business/investment use only) (f) Recovery period (g) Method/Convention (h) Depreciation deduction (i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25
26 Property used more than 50% in a qualified business use:
27 Property used 50% or less in a qualified business use:
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

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

30 Total business/investment miles driven during the year (don't include commuting miles)
31 Total commuting miles driven during the year
32 Total other personal (noncommuting) miles driven
33 Total miles driven during the year. Add lines 30 through 32
34 Was the vehicle available for personal use during off-duty hours?
35 Was the vehicle used primarily by a more than 5% owner or related person?
36 Is another vehicle available for personal use?
(a) Vehicle 1 (b) Vehicle 2 (c) Vehicle 3 (d) Vehicle 4 (e) Vehicle 5 (f) Vehicle 6

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners
39 Do you treat all use of vehicles by employees as personal use?
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs (b) Date amortization begins (c) Amortizable amount (d) Code section (e) Amortization period or percentage (f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):
43 Amortization of costs that began before your 2017 tax year 43
44 Total. Add amounts in column (f). See the instructions for where to report 44

**SCHEDULE O
(Form 1120)**

(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

**Consent Plan and Apportionment Schedule
for a Controlled Group**

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
▶ **Information about Schedule O (Form 1120) and its instructions is available at www.irs.gov/form1120.**

OMB No. 1545-0123

Name USA SOFTBALL, INC.	Employer identification number 23-7132249
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Part I Apportionment Plan Information

- 1 Type of controlled group:
 - a Parent-subsidiary group
 - b Brother-sister group
 - c Combined group
 - d Life insurance companies only

- 2 This corporation has been a member of this group:
 - a For the entire year.
 - b From _____, until _____.

- 3 This corporation consents and represents to:
 - a Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, and for all succeeding tax years.
 - b Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, and for all succeeding tax years.
 - c Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
 - d Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, and for all succeeding tax years.

- 4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
 - a Elected by the component members of the group.
 - b Required for the component members of the group.

- 5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
 - a No apportionment plan is in effect and none is being adopted.
 - b An apportionment plan is already in effect. It was adopted for the tax year ending 12/31/2007, and for all succeeding tax years.

- 6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency?
See instructions.
 - a Yes.
 - (i) The statute of limitations for this year will expire on _____.
 - (ii) On _____, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until _____.
 - b No. The members may not adopt or amend an apportionment plan.

- 7 Required information and elections for component members. Check the applicable box(es) (see instructions).
 - a The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
 - b The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
 - c The corporation has a short tax year that does not include December 31.

Part II Taxable Income Apportionment (See instructions)

Caution: Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket					(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%		
1	USA SOFTBALL, INC. 23-7132249	2017-12	NONE	NONE	51,051.	NONE	51,051.	
2	ASA PROPERTIES 73-1476596	2017-12	50,000.	25,000.	80,612.	NONE	155,612.	
3								
4								
5								
6								
7								
8								
9								
10								
Total			50,000.	25,000.	131,663.	NONE	206,663.	

Schedule O (Form 1120) (Rev. 12-2012)

Part III Income Tax Apportionment (See instructions)

Income Tax Apportionment

	(a) Group member's name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1	USA SOFTBALL, INC.	NONE	NONE	17,357.	NONE	2,553.	NONE	19,910.
2	ASA PROPERTIES	7,500.	6,250.	27,408.	NONE	2,781.	NONE	43,939.
3								
4								
5								
6								
7								
8								
9								
10								
Total		7,500.	6,250.	44,765.	NONE	5,334.	NONE	63,849.

Schedule O (Form 1120) (Rev. 12-2012)

Part IV Other Apportionments (See instructions)

Other Apportionments

	(a) Group member's name	(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	(f) Other
1	USA SOFTBALL, INC.	NONE	NONE	NONE	NONE	NONE
2	ASA PROPERTIES	150,000.	40,000.	150,000.	NONE	250,000.
3						
4						
5						
6						
7						
8						
9						
10						
	Total	150,000.	40,000.	150,000.	NONE	250,000.

Schedule O (Form 1120) (Rev. 12-2012)

Section 1.263(a)-3(n) Election – Book Conformity Election

USA Softball, Inc. is making the election under Treas. Reg. § 1.263(a)-3(n) to capitalize those repair and maintenance costs that it treats as capital expenditures on its books and records for the tax year ended December 31, 2017.

Taxpayer Name: USA Softball, Inc.

Address: 2801 N.E. 50th Street

Oklahoma City, OK 73111

Taxpayer Identification Number: 23-7132249

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

USA Softball, Inc. hereby makes the de minimis safe harbor election under Section 1.263(a)-1(f) of the Treasury Regulations, effective for the tax year ending December 31, 2017. Taxpayer has an Applicable Financial Statement for the year of the election. This election permits the taxpayer to deduct for tax purposes any item deducted under its book policy that does not exceed \$5,000 per invoice (or per item, as substantiated by the invoice) or items having an economic useful life of twelve months or less as described in Section 1.263(a)-1(f)(1)(i).

Taxpayer Name: USA Softball, Inc.

Address: 2801 N.E. 50th Street

Oklahoma City, OK 73111

Taxpayer Identification Number: 23-7132249