

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

OMB No. 1545-0047  
**2008**  
COPY

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

For the 2008 calendar year, or tax year beginning

2008, and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See specific instructions.	SPORTS GIFT, INC. 32545 B GOLDEN LANTERN #478 DANA POINT, CA 92629-3248	<b>D</b> Employer Identification Number 01-0736882
	F Name and address of principal officer: SAME AS C ABOVE	<b>G</b> Gross receipts \$	163,658.

<b>1</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list. (See instructions)
<b>J</b> Website: WWW.SPORTSGIFT.ORG	<b>H(c)</b> Group exemption number
<b>K</b> Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	<b>L</b> Year of Formation: 2002 <b>M</b> State of legal domicile: CA

**Part I Summary**

1 Briefly describe the organization's mission or most significant activities: OUR MISSION IS TO PROVIDE SPORTS PROGRAMS AND SPORTS EQUIPMENT TO UNDERPRIVILEGED CHILDREN THROUGH A VARIETY OF PROGRAMS INCLUDING THE COLLECTION AND DONATION OF SPORTS EQUIPMENT.

2 Check this box  if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a) **3**

4 Number of independent voting members of the governing body (Part VI, line 1b) **4**

5 Total number of employees (Part V, line 2a) **5**

6 Total number of volunteers (estimate if necessary) **6**

7a Total gross unrelated business revenue from Part VIII, line 12, column (C) **7a** 0.

7b Net unrelated business taxable income from Form 990-T, line 34. **7b** 0.

Revenue	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h).....	114,926.	163,658.
9 Program service revenue (Part VIII, line 2g).....	292.	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	115,218.	163,658.
12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12).....		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....		
14 Benefits paid to or for members (Part IX, column (A), line 4).....		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....		
16a Professional fundraising fees (Part IX, column (A), line 11e).....	265.	
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>110.</b>		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f).....	91,564.	148,305.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	91,829.	148,305.
19 Revenue less expenses. Subtract line 18 from line 12.....	23,389.	15,353.
	<b>Beginning of Year</b>	<b>End of Year</b>
20 Total assets (Part X, line 16).....	40,313.	57,171.
21 Total liabilities (Part X, line 26).....	0.	0.
22 Net assets or fund balances. Subtract line 21 from line 20.....	40,313.	57,171.

**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.

Signature of officer STEVEN R. OLMSTED, CPA	Date
Signature of officer	Date

Preparer's signature STEVEN R. OLMSTED, CPA	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions) P000019080
Firm's name (or yours if self-employed), and address, and ZIP + 4 OLMSTED & ASSOCIATES, ACCTY. CORP. 10540 TALBERT AVE STE 110W FOUNTAIN VALLEY, CA 92708-6026	EIN ▶ 20-3735075	Phone no. ▶ (714) 698-0829	X Yes <input type="checkbox"/> No

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

OUR MISSION IS TO PROVIDE SPORTS PROGRAMS AND SPORTS EQUIPMENT TO UNDERPRIVILEGED CHILDREN THROUGH A VARIETY OF PROGRAMS INCLUDING THE COLLECTION AND DONATION OF SPORTS EQUIPMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? No Yes X

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? No Yes X

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 131,451, including grants of \$ ) (Revenue \$ ) SPORTS GIFT PROVIDES SPORTS TO UNDERPRIVILEGED CHILDREN THROUGH A VARIETY OF PROGRAMS INCLUDING THE COLLECTION AND DONATION OF SPORTS EQUIPMENT.

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

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

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

4e Total program service expenses \$ 131,451. (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III.		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.	9	X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.	10	X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	11	X
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.	12	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	13	X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I.	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II.	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III.	16	X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I.	17	X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	18	X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19	X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H.	20	X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.	21	X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.	22	X
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J.	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25.	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.	25a	X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If 'Yes,' complete Schedule L, Part I.	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.	27	X

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

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:

**a** Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If 'Yes,' complete Schedule L, Part IV.*

**b** Have a family member who had a direct or indirect business relationship with the organization? *If 'Yes,' complete Schedule L, Part IV.*

**c** Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If 'Yes,' complete Schedule L, Part IV.*

29 Did the organization receive more than \$25,000 in non-cash contributions? *If 'Yes,' complete Schedule M.*

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M.*

31 Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I.*

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II.*

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I.*

34 Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.*

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2.*

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2.*

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI.*

	Yes	No
28a		X
28b		X
28c		X
29	X	
30		X
31		X
32		X
33		X
34		X
35		X
36		X
37		X

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Form 990 (2008)

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

	1a	1b	1c	Yes	No
<b>1a</b> Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	0				
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0				
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			<b>1c</b>		
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.					
<b>2b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			<b>2b</b>		
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (See instructions)					
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			<b>3a</b>	X	
<b>b</b> If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.			<b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			<b>4a</b>	X	
<b>b</b> If 'Yes,' enter the name of the foreign country: ▶					
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.					
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			<b>5a</b>	X	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			<b>5b</b>	X	
<b>c</b> If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			<b>5c</b>		
<b>6a</b> Did the organization solicit any contributions that were not tax deductible?			<b>6a</b>	X	
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?			<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b> Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?			<b>7a</b>		
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided?			<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			<b>7c</b>		
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year.		<b>7d</b>			
<b>e</b> Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			<b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			<b>7f</b>		
<b>g</b> For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			<b>7g</b>		
<b>h</b> For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			<b>7h</b>		
<b>8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			<b>8</b>		
<b>9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b> Did the organization make any taxable distributions under section 4966?			<b>9a</b>		
<b>b</b> Did the organization make any distribution to a donor, donor advisor, or related person?			<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:					
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12.		<b>10a</b>			
<b>b</b> Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter:					
<b>a</b> Gross income from other members or shareholders.		<b>11a</b>			
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?			<b>12a</b>		
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		<b>12b</b>			

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**Part VII Governance, Management and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**

**Section A. Governing Body and Management**

For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body.				
2 Enter the number of voting members that are independent.				
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? . . . . . SEE SCHEDULE O.			X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .				X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .				X
5 Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .				X
6 Does the organization have members or stockholders? . . . . .				X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .				X
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body? . . . . .			X	
b Each committee with authority to act on behalf of the governing body? . . . . .				X
9a Does the organization have local chapters, branches, or affiliates? . . . . .				X
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .				X
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990. SEE SCHEDULE O.			X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.				X

**Section B. Policies**

12a Does the organization have a written conflict of interest policy? If 'No,' go to line 13.	12a	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. SEE SCHEDULE O.	12c	X	
13 Does the organization have a written whistleblower policy? . . . . .	13	X	
14 Does the organization have a written document retention and destruction policy? . . . . .	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
a The organization's CEO, Executive Director, or top management official? . . . . .	15a		X
b Other officers of key employees of the organization? . . . . .	15b		X
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a		X
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	16b		

**Section C. Disclosures**

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 Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

Own website       Another's website       Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 → KEVEN BAXTER SAME AS PAGE 1      (949) 388-2359



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

	(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
			Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
1b Total							0.	0.	0.	
2	Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ▶ 0									

- 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.
 

3		Yes	No
			X
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual.
 

4		Yes	No
		X	
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If 'Yes,' complete Schedule J for such person.
 

5		Yes	No
			X

**Section B. Independent Contractors**

- 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of Services	(C) Compensation

- 2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ▶ 0

**Part VIII** Statement of Revenue

		(A)	(B)	(C)	(D)
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>					
1a	Federated campaigns	1a			
b	Membership dues	1b			
c	Fundraising events	1c			
d	Related organizations	1d			
e	Government grants (contributions)	1e			
f	All other contributions, gifts, grants, and similar amounts not included above	1f			
g	Noncash contribs included in lns 1a-1f				
		\$			
h	Total. Add lines 1a-1f		163,658.		
<b>PROGRAM SERVICE REVENUE</b>					
2a					
b					
c					
d					
e					
f	All other program service revenue				
g	Total. Add lines 2a-2f				
3	Investment income (including dividends, interest and other similar amounts)				
4	Income from investment of tax-exempt bond proceeds				
5	Royalties				
6a	Gross Rents				
b	Less: rental expenses				
c	Rental income or (loss)				
d	Net rental income or (loss)				
7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
b	Less: cost or other basis and sales expenses				
c	Gain or (loss)				
d	Net gain or (loss)				
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a			
b	Less: direct expenses. See Part IV, line 19	b			
c	Net income or (loss) from fundraising events				
9a	Gross income from gaming activities. See Part IV, line 19	a			
b	Less: direct expenses	b			
c	Net income or (loss) from gaming activities				
10a	Gross sales of inventory, less returns and allowances	a			
b	Less: cost of goods sold	b			
c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue					
Business Code					
11a					
b					
c					
d	All other revenue				
e	Total. Add lines 11a-11d				
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		163,658.	0.	0.

**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) but are not required to complete columns (B), (C), and (D).

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Prof fundraising svcs. See Part IV, in 17.				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. (Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SPORTS GOODS DONATED	130,534.	130,534.		
b RENT & OTHERS	16,174.		16,174.	
c OPERATING EXPENSES	917.	917.		
d ADMINISTRATIVE EXPENSES	570.		570.	
e CREDIT CARD PROCESSING FEE	110.			110.
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	148,305.	131,451.	16,744.	110.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

	(A) Beginning of year	(B) End of year
1 Cash — non-interest-bearing.....		
2 Savings and temporary cash investments.....	19,666.	40,089.
3 Pledges and grants receivable, net.....		
4 Accounts receivable, net.....		
5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L.....		
6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L.....		
7 Notes and loans receivable, net.....		
8 Inventories for sale or use.....	20,647.	17,082.
9 Prepaid expenses and deferred charges.....		
10a Land, buildings, and equipment: cost basis.....		
b Less: accumulated depreciation. Complete Part VI of Schedule D.....	10a	10b
11 Investments — publicly-traded securities.....		
12 Investments — other securities. See Part IV, line 11.....		
13 Investments — program-related. See Part IV, line 11.....		
14 Intangible assets.....		
15 Other assets. See Part IV, line 11.....		
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34).....	40,313.	57,171.
17 Accounts payable and accrued expenses.....		
18 Grants payable.....		
19 Deferred revenue.....		
20 Tax-exempt bond liabilities.....		
21 Escrow account liability. Complete Part IV of Schedule D.....		
22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		
23 Secured mortgages and notes payable to unrelated third parties.....		
24 Unsecured notes and loans payable.....		
25 Other liabilities. Complete Part X of Schedule D.....		
26 <b>Total liabilities.</b> Add lines 17 through 25.....	0.	0.
<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29 and lines 33 and 34.</b>		
27 Unrestricted net assets.....		
28 Temporarily restricted net assets.....		
29 Permanently restricted net assets.....		
<b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>		
30 Capital stock or trust principal, or current funds.....		
31 Paid-in or capital surplus, or land, building, and equipment fund.....		
32 Retained earnings, endowment, accumulated income, or other funds.....	40,313.	57,171.
33 <b>Total net assets or fund balances.</b> .....	40,313.	57,171.
34 <b>Total liabilities and net assets/fund balances.</b> .....	40,313.	57,171.

**Part XI Financial Statements and Reporting**

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?.....
- b Were the organization's financial statements audited by an independent accountant?.....
- c If 'Yes' to 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?.....
- 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?.....

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

BAA

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

OMB No. 1545-0047

**2008**

**Public Charity Status and Public Support**  
To be completed by all section 501 (c)(3) organizations and section 4947(a)(1)  
nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**SPORTS GIFT, INC.**

Employer identification number  
**01-0736882**

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

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (See instructions.)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III — Functionally integrated      d  Type III — Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f  If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box. \_\_\_\_\_
- g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
--	-----	----

- (i) a person who directly or indirectly controls, either alone or together with persons described in (i) and (ii) below, the governing body of the supported organization? \_\_\_\_\_
- (ii) a family member of a person described in (i) above? \_\_\_\_\_
- (iii) a 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_

**h** Provide the following information about the organizations the organization supports.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in the U.S.?	(vii) Amount of Support	
			Yes	No	Yes	No		Yes	No
<b>Total</b>									

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.** Schedule A (Form 990 or 990-EZ) 2008

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants".)						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
4 Total. Add lines 1-3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)						12

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)).	14	
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f.	15	%

16 a 33-1/3 support test — 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.   
 b 33-1/3 support test — 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.

17 a 10%-facts-and-circumstances test — 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.   
 b 10%-facts-and-circumstances test — 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.

18 Private foundation. If the organization did not check a box on line, 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants"). . . . .	7,688.	100,746.	46,853.	115,218.	163,658.	434,163.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose. . . . .						0.
3 Gross receipts from activities that are not an unrelated trade or business under section 513. . . . .						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						0.
6 Total. Add lines 1-5. . . . .	7,688.	100,746.	46,853.	115,218.	163,658.	434,163.
7a Amounts included on lines 1, 2, 3 received from disqualified persons. . . . .	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000. . . . .	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b. . . . .	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6). . . . .						434,163.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6. . . . .	7,688.	100,746.	46,853.	115,218.	163,658.	434,163.

10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . . 0.

b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . . 0.

11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. . . . . 0.

12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . . 0.

13 Total support. (and lines 9, 10c, 11, and 12) . . . . . 434,163.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)). . . . . 15 100.0%

16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g. . . . . 16 100.0%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)). . . . . 17 0.0%

18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h. . . . . 18 0.0%

19a 33-1/3 support tests — 2008. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. . . . .

b 33-1/3 support tests — 2007. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. . . . .

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. . . . .

**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part II, line 12. Provide any other additional information. (see instructions)

Area with horizontal dashed lines for supplemental information.

**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

PUBLIC DISCLOSURE COPY

OMB No. 1545-0047

**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ and 990-PF  
▶ See separate instructions.

**2008**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**SPORTS GIFT, INC.**

Employer identification number  
**01-0736882**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c) 3 (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

**General Rule** —

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules** —

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(v) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc. purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year.)..... ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.** **Schedule B** (Form 990, 990-EZ, or 990-PF) (2008) **for Form 990. These instructions will be issued separately.**



Name of organization

Employer identification number

SPORTS GIFTS, INC.

01-0736882

**Part II** Noncash Property (see instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	SPORTS EQUIPMENT	\$ 12,000.	12/12/08
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
2	SPORTS EQUIPMENT	\$ 7,253.	11/20/08
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization **SPORTS GIFTS, INC.** Employer identification number **01-0736882**

**Part III Exclusively religious, charitable, etc, individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year.** (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc, contributions of \$1,000 or less for the year. (Enter this information once — see instructions.) ▶ \$ **N/A**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
N/A			
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE M  
(Form 990)**

**Non-Cash Contributions**

OMB No. 1545-0047

**2008**

▶ To be completed by organizations that answered 'Yes'  
on Form 990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**SPORTS GIFT, INC.**

Employer identification number  
**01-0736882**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1	Art—Works of art			
2	Art—Historical treasures			
3	Art—Fractional interests			
4	Books and publications			
5	Clothing and household goods			
6	Cars and other vehicles			
7	Boats and planes			
8	Intellectual property			
9	Securities—Publicly traded			
10	Securities—Closely held stock			
11	Securities—Partnership, LLC, or trust interests			
12	Securities—Miscellaneous			
13	Qualified conservation contribution (historic structures)			
14	Qualified conservation contribution (other)			
15	Real estate—Residential			
16	Real estate—Commercial			
17	Real estate—Other			
18	Collectibles			
19	Food inventory			
20	Drugs and medical supplies			
21	Taxidermy			
22	Historical artifacts			
23	Scientific specimens			
24	Archeological artifacts			
25	Other ▶ ( )			
26	Other ▶ ( )			
27	Other ▶ ( )			
28	Other ▶ ( )			
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	<b>29</b>		

Yes	No
-----	----

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

30a		X
-----	--	---

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31		X
----	--	---

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?

32a		X
-----	--	---

b If 'Yes,' describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

--	--	--

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule M (Form 990) 2008

**Part I** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE O**  
**(Form 990)**

**Supplemental Information to Form 990**

OMB No. 1545-0047

**2008**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**SPORTS GIFT, INC.**

Employer identification number  
**01-0736882**

**FORM 990, PART VI, LINE 2. BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECT**

**THE TWO OFFICERS/DIRECTORS ARE SPOUSES.**

**FORM 990, PART VI, LINE 10. FORM 990 REVIEW PROCESS**

**FORM 990 WAS PRESENTED TO DIRECTORS FOR REVIEW**

**FORM 990, PART VI, LINE 12C. EXPLANATION OF MONITORING AND ENFORCEMENT OF C**

**SPORTS GIFT INC. BRINGS ANY MATERIAL TRANSACTION BEFORE THE PRESIDENT TO REVIEW FOR**

**COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY AND ENFORCE ACCORDINGLY.**