Growing Judo February, 2010

Monthly publication of the Club Support Services Committee of the United States Judo Association 21 North Union Blvd, Suite 200 Colorado Springs, CO 80909-5742 www.usja-judo.org (877) 411-3409







(L to R) Frank Sanchez, Victor Ortiz, Mike Sambrano, Gary Goltz and Jess Duran at Empire Judo's holiday party.

USJA BoD member Goltz was recognized for his efforts to expand Judo in the city of Fontana. Two years ago, he sent his senior student, Sambrano, to establish a judo club in Fontana. Sambrano now leads the Empire Judo Club with Ortiz, Duran & Sanchez. Together they have become a powerful force on the southern California judo scene! http://mysite.verizon.net/resptwx6/Mike's%20Dojo.pdf

Table of Contents

Greetings from the new Editor of Growing Judo
Photo collage from the AWC/National Coaches' Conference
Katrina Davis, USJA Executive Director
USJA State Awards Program
March is Visit Another Dojo Month
Judo News From Around the Country
Upcoming Events.
Message from Bob Brink to Non-Profit clubs



Greetings,

As of this month, I am taking on the publication of Growing Judo. I am hoping to include even MORE news items about judo events all around the U.S., and I ask for your help to make this United States Judo Association online newsletter even better and more informative for you.

I am hoping to have a more diverse group of contributors, so please send me your news. If you have suggestions for features that you would like to see in "Growing Judo," please let me know as well.

I would like this magazine to be as organized and user-friendly as possible. In order to keep this task manageable, I have a few specific requests:

1. Please keep your submissions REASONABLE in length, and understand that some may need to be edited. Information about upcoming USJA or joint USJA/USJF events, should be CONCISE (when, where, what) with a contact person and a hyperlink to any entry forms.

2. Please do your best to polish and proofread your piece. Make sure it is well-written and that details (like dates and contact information) are correct.

3. Please send one, two or just a few <u>quality</u> photos. While the traditional group shot is nice for the participants, action shots are much more interesting for publication. Also, be sure that you have permission to submit photos of others, ESPECIALLY minors.

4. Please do NOT submit the work of others without expressed permission; please include the author's contact information.

5. I have to be able to edit and adjust submissions to fit in the layout of the magazine. Please send submissions in the form of a WORD document (not PDF!) or in the body of the email. Photos can also be sent as separate attachments. *Please understand that if you send items as PDF files that I will probably not be able to include them.*

6. Please put "**Growing Judo item**" in the subject line of your email so that I will recognize it; otherwise, your submission could be lost or misplaced.

AND--this is the most important one--please be patient with me while I get acclimated and organized with all of this.

Thanks for your support!

Joan Love, Editor, *Growing Judo* USJA BoD Chair, Club Support Services/Regional Coordinators <u>judolady210@aol.com</u>



USJA 2010 NATIONAL COACHES CONFERENCE AND BANQUET





2010 All Women's Judo Championships Las Vegas, Nevada January 22-24

















Growing Judo, February 2010

Congratulations to Katrina Davis, newly appointed USJA Executive Director



katrina.davis@usja-judo.org USJA National Office (877) 411-3409

Katrina Davis joined the USJA in 1992 after working as a legal secretary and trainer for a prominent business law firm in Florida. She has been a major reason why the USJA has been able to survive setbacks which could have jeopardized our organization's very existence. Katrina is a person of integrity and good judgment who extremely loyal to the USJA. For these reasons I made it my goal as volunteer COO over these last 4 years to mentor Katrina to take the helm as our Executive Director. You can read her first letter to our membership on the USJA website: <u>http://www.usja-judo.org/announcements/LetterFromED020910.pdf</u>

Please join me and our Board of Directors in congratulating her on this well deserved promotion!

--Gary Goltz, USJA BoD

USJA State Awards the deadline is fast approaching!

Attention, Coaches! If you haven't already done so, we encourage you to recommend your players--the deadline for 2009 awards is March 31, 2010.

The Awards Hall of Fame is a history of the successes of our outstanding USJA shiai and kata competitors over the years. You can help write the next chapter by recommending your students. Categories for state awards include outstanding male/female junior, senior and Masters shiai competitors and kata teams. For information and application forms, see http://www.usja-judo.org/Awards/RecommendationForm.pdf

In addition to certificates of national recognition, honorees for 2009 will receive:

- Scholarship for FREE admission to the Lone Star Judo Camp, Wichita Falls, TX in early June. See <u>www.texomajudo.com</u> or contact Roy Hash at (940) 733-7330 or royhash@juno.com for more information.
- Scholarship for \$100 off camp tuition (not to be combined with any other discounts) at the Greatest Camp on Earth, June 24 – 26 in Matthews, near Charlotte, North Carolina.
- Scholarship for FREE admission to the USJA/USJF Elite Technical Training Camp following the 2010 USJA Junior Nationals in July (lodging not included). Email Paul Nogaki for more information at pnogaki@verizon.net.
- * DISCOUNT of 40% from the retail price on any one full order from Golden Tiger's Martial Arts (exception: this discount only on Golden Tiger judogi; other judogi, 10% discount).

4th Annual March-is-Visit-Another-Dojo-Month!

Three years ago, we began the **Visit-Another-Dojo** grassroots initiative. With no major holidays, few school vacations, and warm weather still far away for many of us, March is the ideal time for a change of pace. Please join us and make a point of planning an exchange between your club and others in your area.

An interclub exchange is an economical way to add some variety to your club's workouts and test your and your students' skills. Consider making a commitment to do one or more of the following:

- Publicize and host one or more open workouts at your club.
- Arrange an exchange with one or more other clubs to have a workout, mock matches and/or rotating instruction with different sensei.
- Get a group of people from your club together and make a "road trip" to another club's open workout.



In the spirit of Mutual Benefit and Welfare, we are asking that USJA/USJF clubs waive their usual mat fees during the month of March to encourage more participation.

If you are hosting a late-March event, I will include an announcement in the next Growing Judo.

I am hoping to do a feature on dojo exchanges all around the country. To make this possible, I need EVERYONE to send me a paragraph or caption and a couple of photos from any and all of their exchanges.

Let's make this the best March ever!

--Joan Love, USJA BoD & Chair, Club Support Services/Regional Coordinators

Please see the next page this magazine for a mini-poster to print out and display at your dojo! (photo & layout courtesy of Connie Halporn)



Judo News From Around the Country

Louisiana, January 30th

It was a chilly and wet day in Louisiana, but that didn't deter the 25+ participants from attending a Judo clinic focusing on entirely Ashi Waza at Wall to Wall Martial Arts; it just meant that we were warming our toes between drills!

Sensei Bruce Toups, Shichidan, made the trip from Georgia to Watson, LA to share his extensive knowledge and experience with Judoka from our region. Six clubs representing 3 states were in attendance as we worked on

everything Ashi Waza, from Osoto Gari to Deashi Harai and everything in between. Sensei Earl Wright from the newly formed Pensacola Judo and JuJitsu club even made the trip from Florida to attend along with one of his Black belts. The3-hour clinic was very well-received; everyone managed to learn either some great new techniques or some new ways to look at techniques that they already knew. Of course we saved some time for randori and many of



us finished the day at a local Chinese buffet. It wouldn't be a Judo event in LA if we didn't get together for lots of food! We look forward to Sensei Toups visiting us again on his next trip to LA.

--James Wall, Wall to Wall Martial Arts

California, January 30th

Twenty three USJA/USJF members participated in the Coach Certification Clinic in Campbell, CA. The Clinic,



hosted by Hans Ingebretsen and conducted by Charlie Robinson, was an exemplar of the continuing cooperation between the two judo organizations toward the growth and strength of Grass Roots Judo in America. Participants included some who were there for initial and recertification at the Assistant Instructor and Coach levels and other members of their family or Club.

Growing Judo, February 2010



Almost 40 judoka from several area clubs turned out to support her. Kayla presented a splendid series for juniors (to say nothing of getting the kids to pose for this month's glamorous cover photo!). She was friendly and engaging, remembering each child's name and encouraging all of her students to participate in demonstrating the skills she was teaching.

In the teen/adults session, Kayla put the class through her warmup/conditioning exercises and taught several of her favorite techniques. The response by children, parents and teen/adult participants was enthusiastically positive. Kayla's personality and skill really made the clinic enjoyable. If any of you are thinking about having a young clinician to your dojo, we highly recommend this young lady. She is an inspiration to both young and old.

--Bill Montgomery & Joan Love

Connecticut, February 6th

At a mere 19 years old, Kayla Harrison is a Junior World champion, two-time Junior World Medalist, three-time U.S. Senior National champion and six-time place winner, and more! This month, Kayla also gave her first "solo" technical clinic at Norwich Judo Dojo.





Wisconsin

Tom Gustin is now in his 35th year of offering an Introduction to Judo course at the University of Wisconsin Stevens Point. It took some time to get it approved as a credit class, but it now offered as Wellness 227! Here is his second semester class:





MWR Bushido Sports Judo Club at the 4th Annual Gulf Coast Judo Tournament

Bushido Sports Judo Club Part of the MWR Fred G. Smalley Community Youth Activities competed in the 4th Annual Gulf Coast Judo Tournament on Jan. 23, 2010. The tournament was held in the honor of Edwin Y. Takemori, Shichidan (7th) degree black belt Kodokan Judo. Sensei Takemori is the head coach at the Naval Academy and has been a "Big Brother" and role model to Sensei Baldwin at the BSJC for many of his competitive years and after his retirement of 23 years Honorable Naval Service. The BSJC is led by Sensei Paul (Jiro) Shaffer who is retired from the U.S.

Air Force. Sensei Shaffer was an active Judo competitor throughout his military career, even being picked as an alternate to the 1964 Olympic Judo Team after very hard tryouts. Between Sensei Shaffer and Sensei Baldwin is over 100 years of training and teaching Judo. Both have trained extensively at the Kodokan.

Bushido Sports Judo Club would like to thank the Base Commanding Officer, MWR Mr. Jack Reed, MWR Fitness Director Mr. Jay Yanovich, Monica and so many others because without them we would not be a program. These people have given us their time, space to hold classes and equipment to have our program to succeed. There is an Adult Military Judo Program which will be taught by Sensei Earl Wright in Bldg.627 which will start soon, which is also a United States Judo Association program.

Upcoming Events

Below are some upcoming USJA and USJA/USJF events. You can also see a listing of sanctioned events on the USJA website: <u>http://usjamanagement.com/public/eventlist.asp</u>

FEBRUARY

Saturday February 20 2:00PM-5:00 PM. Clinic with James Peterson, 6th dan at the Judo And jiu-jitsu club of Madison, Neighborhood House of Madison Community center, 29 S Mills street, Madison WI. Fee: \$20 Contact: Anders Angur, anders.angur@gmail.com

Friday February 26th, 6:30 pm. to 8:30 pm.: Sixth North Bay Judo Clinic hosted by Seika Ryu Judo & Deleon Judo Club at Seika Ryu Martial Arts Center, 3168 Condo Court #B, Santa Rosa, CA 95403 (707) 523-3200 Rotating Instruction & Randori; Pizza at Round Table in Coddingtown to follow. Contact: Henry Kaku, (707) 778-885; hkaku@sbcglobal.net or Joa Schwinn, 707-523-3200; info@seikaryu.com

MARCH

March 6th: Wildcat Invitational, University of New Hampshire in Durham, about 1 hour north of Boston. The Whittemore Center gymnasium will provide enough room for three contest areas plus a separate warm-up area, plenty of seating for spectators & full concessions. This year we will be offering Newaza divisions and a cash prize for first place in Sr. Men's Advanced & Sr. Women's divisions.

Online registration is available at: <u>https://www.events.unh.edu/RegistrationForm.pm?event_id=6790</u>. Please check the flyer for details on hotel accommodations.

contact: Jake Freedman <u>http://www.unh.edu/judo-club</u>

March 5th/6th: Mississippi State Judo Championships & Open Judo Tournament & Rules Clinic

Clinton Baptist Healthplex (Mississippi College Campus), 102 Clinton Parkway, Clinton, Mississippi 39056 Tournament Contact: Bob Harvey (601) 924-3421 Dojo; 601-334-6448 cell (day of tournament only); e-mail: Mississippijudo@aol.com

Rules Clinic (March 5th, 6-8 p.m.): Ed Thibedeau ET@ArkansasGoshinkan.org 501-425-5638

March 21st: 2010 USA National White and Brown Belt Judo Championships--a USJF/USJA Grassroots Event

City College of San Francisco Wellness Center, 50 Phelan Ave., San Francisco, California, 94112 This tournament is open to all male and female contestants at least *fifteen (15) years* of age on the day of the competition. All contestants must be registered members of and in good standing with the United States Judo Association (USJA), United States Judo Federation (USJF) or USA Judo (USJI).

contact: Mitchell Palacio - mtpalacio@msn.com; http://www.usanationaljudochampionships.com/

Saturday March 27, 2010: Capitol City Open Judo and Gi/No Gi Grappling Tournament

Montana City School, 11 McClellan Creek Rd, MT. City, Montana (just South of Helena) contact: Gregg Trude 406-439-1576 <u>gtrude@aol.com</u>

APRIL



Saturday April 10, 2010

Grassroots Clinic at Goltz Judo featuring Nick Lowe *Creator of the <u>Eudo Program</u> with over 4,000 members in England* 9:00 – 10:00 a.m. Kids/10:00 to 11:30 a.m. Teens & Adults contact: Gary Goltz: 909-985-0486, <u>gary@goltzjudo.com</u>



Growing Judo, February 2010

JULY

July 3 & 4: 2010 USJF/USJA joint Junior Nationals, Irvine CA

We will be also be hosting the first **USJF/USJA Novice tournament**, open to White and Yellow belts, to allow less-experienced competitors a venue to show their skills as well.

See http://nankajudo.com/2010USJFJrNational.html for information and entry forms.

Please note that we kept the fees at an affordable amount (lower than any of the USA Judo national events). Our goal is to make this event affordable for one and all and hopefully with the combined efforts of both organizations have 1000 competitors to show what grassroots judo is all about. contact: Ed Shiosaki, President, Nanka Judo Yudanshakai

email: EShiosaki@aol.com or contact Nanka Office (310) 222-8690; NankaOffice@aol.com

The following message is from Bob Brink, Former President of USJF and a Tax Attorney.

To our many friends involved with a federally tax exempt & non-profit entity:

If your non-profit entity previously sought & obtained federal tax exempt status, but as a result of the modest amount (below \$25,000) of **gross revenues** from year to year ("revenue" has nothing to do with gross or taxable or adjusted "income"), or for some other reason, no federal Form 990, or 990 EZ, or 990-N income tax return for this taxpayer was filed, beware: the new (in 2007) federal filing requirement for small exempt entities may be the undoing of this entities' previous 'tax exempt status'. The advance or "final" ruling status as to tax exemption WILL be revoked even if the modest level of your gross revenues fell below the former exemption from filing requirement if no Form 990 or appropriate substitute return is timely received by IRS.

Most states have a similar periodic filing/reporting requirement for its non-profit corporations (e.g., biennial reports) for which the possible loss of non-profit status is often the result of non-filing with the state. The failure to timely file with IRS will now result in the loss of any tax exempt status formerly granted by IRS.

As the note below indicates, 2010 is the fourth year this new filing requirement has been in effect. Again, as indicated in the note below, such entities risk the possible loss of exempt status where the entities fail to file the appropriate return for three consecutive years.

Finally, why do various kinds of community &/or non-profit entities seek tax exempt status with IRS? In order to avoid the risk that every dollar received by such entities may be treated by IRS as "income" with little if any recognized deductions allowed in some cases, the result of which is having a whole bunch of taxable income (where gross income = ~taxable income). Once IRS locates such entities (the non-filing entities), it will want to examine books & records to determine the federal tax effect of the non-exempt organization's non-filing, often then followed by an employment tax exam to determine if individuals receiving disbursements from this taxpayer in connection with the provision of services to the taxpayer should have been treated as "employees" with a whole host of IRS compliance complications, penalties, etc. Here is the kicker: If IRS has any reason to visit your organization including its failure to file a Form 990, etc., after it determines the income tax & employment tax damages, it will determine if some one or more "responsible persons" should be personally liable for failing to also file quarterly 941's, withhold & pay over the employment tax due for payments made to individuals for services (FICA, W/H tax, etc.). What was it Ben Franklin that said: "A stitch in time will save nine...." Maybe it was Elvis, I'm not sure. In any event, they don't leave us much in the way of 'wiggle room' where it comes to our obligations & responsibilities for the payment of taxes.... Big Brother IS watching you....

Hope this helps,

Bob Brink Of Counsel Hartig Rhodes Hoge & Lekisch, P.C. 717 K Street Anchorage, Alaska 99501 Phone: (907) 276-1592 Fax: (907) 277-4352 e-mail: <u>rcb@hartig.</u>com Website: <u>http://www.hartig.com/</u>

THIS IS NOT A LEGAL OPINION. YOU SHOULD CONSULT A TAX EXPERT IF YOU ARE UNCERTAIN WHETHER OR NOT A TAX RETURN FOR YOUR NON-PROFIT ENTITY--EVEN WHERE NO RETURN MAY HAVE BEEN REQUIRED IN PREVIOUS YEARS.

<u>IRS CIRCULAR 230 REQUIRED DISCLOSURE:</u> Please note the views expressed herein or in any attachments hereto are not intended to constitute a "reliance opinion" under applicable Dept. of Treasury (IRS) regulations, and accordingly are not intended or written to be used, and may not be used or relied upon for the purpose of (a) avoiding penalties that may be imposed by the IRS; or (b) promoting, marketing, or recommending to another party any transaction or other matters addressed herein. 0708

The IRS Reminds Tax-Exempt Organizations of All Sizes to File the Form 990 on Time to Preserve Their Tax Exempt Status

IR-2010-10, Jan. 21, 2010

WASHINGTON — The Internal Revenue Service today reminded tax-exempt organizations to make sure they file their annual information form on time. In 2010 the tax-exempt status of any non-profit that has not filed the required form in the last three years will be revoked.

The <u>Pension Protection Act of 2006</u> requires that non-profit organizations that do not file a required information form for three consecutive years automatically lose their Federal tax-exempt status. This requirement has been in effect since the beginning of 2007.

A list of revoked organizations will be available to the public, as well as state charity and tax officials on this website.

If an organization loses its exemption, it will have to reapply with the IRS to regain its tax-exempt status. Any income received between the revocation date and renewed exemption may be taxable.

Small non-profit organizations with annual receipts of \$25,000 or less can file an electronic notice, Form 990-N (<u>e-Postcard</u>). They will need only a few basic pieces of information to file: the organization's employer identification number, its tax year, legal name and mailing address, any other names used, an Internet address if one exists, the name and address of a principal officer and a statement confirming the organization's annual gross receipts are normally \$25,000 or less.

Tax-exempt organizations with annual receipts above \$25,000 are required to file the Form 990 or the Form 990-EZ annually. Private foundations file Form 990-PF. Churches and integrated auxiliaries of churches are not required to file Form 990-series returns or notices.

Form 990-series returns and e-Postcards, are due by the 15th day of the 5th month after an organization's tax year ends. For more information visit the <u>relevant page</u> on this web site.