

Form 990-EZ

Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

OMB No. 1545-0047

**2024****Open to Public  
Inspection****A** For the **2024** calendar year, or tax year beginning , **2024**, and ending ,

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> AESTHETIC GROUP GYMNASTICS FEDERATION OF THE USA 3830 VALLEY CENTER DR #705 PMB 416 SAN DIEGO, CA 92130	<b>D</b> Employer identification number 82-5104537
		<b>E</b> Telephone number 239-287-1460
		<b>F</b> Group Exemption Number

<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify):	<b>H</b> Check <input checked="" type="checkbox"/> if the organization is <b>not</b> required to attach Schedule B (Form 990).
<b>I</b> Website: <a href="http://www.aggusafederation.com">www.aggusafederation.com</a>	
<b>J</b> Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other:	
<b>L</b> Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ	\$ 189,654.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
Check if the organization used Schedule O to respond to any question in this Part I ☒

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	3,967.
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	165,772.
	<b>3</b> Membership dues and assessments	<b>3</b>	19,915.
	<b>4</b> Investment income	<b>4</b>	
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b> Gaming and fundraising events:		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>b</b> Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	
<b>c</b> Less: direct expenses from gaming and fundraising events	<b>6c</b>		
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>		
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b> Less: cost of goods sold	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b> Other revenue (describe in Schedule O)	<b>8</b>		
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	189,654.	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	5,500.
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	2,913.
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	3,140.
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	2,211.
	<b>16</b> Other expenses (describe in Schedule O) See Schedule O	<b>16</b>	173,331.
	<b>17</b> <b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	187,095.
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 9)	<b>18</b>	2,559.
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	1,847.
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	4,406.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

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**Part II Balance Sheets** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II. ☒

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments		<b>22</b> 19,567.
<b>23</b> Land and buildings		<b>23</b>
<b>24</b> Other assets (describe in Schedule O) See Schedule O	1,857.	<b>24</b> 4,717.
<b>25</b> Total assets	1,857.	<b>25</b> 24,284.
<b>26</b> Total liabilities (describe in Schedule O) See Schedule O	10.	<b>26</b> 19,878.
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,847.	<b>27</b> 4,406.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III. ☒

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

<b>28</b> See Schedule O		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	184,182.
<b>29</b>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	
<b>30</b>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b> Total program service expenses (add lines 28a through 31a)	<b>32</b>	184,182.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MIS/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ELENA BALTOVICK President	50	5,500.	0.	0.
BB IGNATOVA Vice President	5	0.	0.	0.
NICOLE AZIMIOARA Secretary	25	0.	0.	0.
IRYNA GUTNIK Director	10	0.	0.	0.
JENNIFER GORDON Director	8	0.	0.	0.
MICHELLE MAASZ Director	6	0.	0.	0.
DARIA SHELUDKO Director	8	0.	0.	0.
OLGA GENERALOVA Director	6	0.	0.	0.
ANNA QUINI Director	5	0.	0.	0.

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐ See Sch O

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O. ....		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions. ....		X
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? .....		X
<b>b</b> If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O. ....		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III. ....		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N. ....		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <b>37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....		
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .....		X
<b>b</b> If "Yes," complete Schedule L, Part II, and enter the total amount involved. .... <b>38b</b> 0.		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9. .... <b>39a</b> 0.		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities. .... <b>39b</b> 0.		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0.; section 4912: 0.; section 4955: 0.		
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I. ....		X
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. .... 0.		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. .... 0.		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. ....		X
<b>41</b> List the states with which a copy of this return is filed: CA		

<b>42a</b> The organization's books are in care of: ELENA BALTOVICK Telephone no. 239-287-1460 Located at: 3830 VALLEY CENTER DR STE 705 SAN DIEGO CA ZIP + 4 92130		
<b>b</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)? .....	Yes	No
If "Yes," enter the name of the foreign country: .....		X
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States? .....	Yes	No
If "Yes," enter the name of the foreign country: .....		X

<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> — Check here <input type="checkbox"/> N/A and enter the amount of tax-exempt interest received or accrued during the tax year. .... <b>43</b> N/A		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ. ....	Yes	No
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ. ....		X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? .....		X
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. ....		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions. ....		X

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.

	Yes	No
<b>46</b>		X

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI. ☐

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.

	Yes	No
<b>47</b>		X

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.

<b>48</b>		X
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**49a** Did the organization make any transfers to an exempt non-charitable related organization?

<b>49a</b>		X
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**b** If "Yes," was the related organization a section 527 organization?

<b>49b</b>		
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**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

**f** Total number of other employees paid over \$100,000

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

**d** Total number of other independent contractors each receiving over \$100,000

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A.

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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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.

<b>Sign Here</b>	Signature of officer		Date		
	ELENA BALTOVICK		President		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	TATYANA YEROSHKINA GEBERT	TATYANA YEROSHKINA GEBERT			P00592636
	Firm's name	Tatyana Yeroshkina Gebert			Firm's EIN
	Firm's address	5486 Panoramic Ln San Diego, CA 92121			84-4533768 Phone no. 8583491147

May the IRS discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No

BAA

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