

Form **990-EZ**

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)

OMB No. 1545-0047

2023

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

Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning , 2023, and ending

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

C

Siuslaw Rod & Gun Club
87227 Munsel Lake Rd
Florence, OR 97439

D Employer identification number
93-6031546

E Telephone number
541-902-7708

F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify):

I Website: siuslawrodgunclub.com

J Tax-exempt status (check only one) - 501(c)(3) 501(c) (7) (insert no.) 4947(a)(1) or 527

H Check if the organization is not required to attach Schedule B (Form 990).

K Form of organization: Corporation Trust Association Other:

L 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 \$ 96,828.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	355.
	2	Program service revenue including government fees and contracts	2	15,830.
	3	Membership dues and assessments	3	71,610.
	4	Investment income	4	2,285.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	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)	6b		
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a	6,748.	
7b	Less: cost of goods sold	7b	6,514.	
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	234.	
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	90,314.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	4,025.
	14	Occupancy, rent, utilities, and maintenance	14	13,218.
	15	Printing, publications, postage, and shipping	15	1,885.
	16	Other expenses (describe in Schedule O) See Schedule O	16	29,122.
17	Total expenses. Add lines 10 through 16	17	48,250.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	42,064.
	19	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)	19	340,055.
	20	Other changes in net assets or fund balances (explain in Schedule O) See Schedule O	20	63,600.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	445,719.

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

Form 990-EZ (2023)

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.

Table with columns for question numbers (33-41), descriptions, and Yes/No columns. Includes questions about IRS reporting, organizational changes, income, and tax payments.

42a The organization's books are in care of: Randall J. Pilcher Telephone no. 541-991-2987 Located at: 87842 Sandrift St Florence OR ZIP + 4 97439

Table for questions 42b and 42c regarding foreign financial accounts and offices. Includes Yes/No columns.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here. and enter the amount of tax-exempt interest received or accrued during the tax year.

Table for questions 44a-45b regarding donor advised funds, hospital facilities, tanning services, and controlled entities. Includes Yes/No columns.

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. 46 Yes No 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. 47 Yes No
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. 48 Yes No
49a Did the organization make any transfers to an exempt non-charitable related organization? 49a Yes No
b If "Yes," was the related organization a section 527 organization? 49b Yes No
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."

Table with 5 columns: (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.

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."

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation.

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. Yes No

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: Randall Pilcher, Treasurer. Date: Preparer: Wendy Esqate, Date: Wendy Esqate. Firm's name: TAX TYME, Firm's address: 2090 HIGHWAY 99 N, EUGENE, OR 97402. Firm's EIN: 46-1949182, Phone no.: 541-607-3383. PTIN: P02161053.

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

BAA

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

2023

Department of the Treasury
Internal Revenue Service

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

Open to Public
Inspection

Name of the organization

Employer identification number

Siuslaw Rod & Gun Club

93-6031546

Form 990-EZ, Part I, Line 16
Other Expenses

Bank Fees.....	\$	220.
Conferences, Conventions, and Meetings.....		2,312.
Depreciation.....		6,905.
Equipment Repair.....		238.
Fees, Dues, & Subscriptions.....		50.
Insurance.....		9,395.
Supplies.....		9,780.
Travel.....		222.
Total	\$	29,122.

Form 990-EZ, Part I, Line 20
Other Changes in Net Assets Or Fund Balances

Pre-2015 misappropriated funds repaid in 2023.....	\$	63,600.
Total	\$	63,600.

Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Furniture and Fixtures.....	\$ 221.	\$ 206.
Inventories.....	70,489.	64,088.
Machinery and Equipment.....	2,781.	6,960.
Receivables-Officers, Directors, Etc.....	38,552.	0.
Total	\$ 112,043.	\$ 71,254.

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

To provide shooting events and range facilities for club members

Computation of Cost of Goods Sold (Form 990-EZ)

1. Inventory at start of year.....	70,489.
2. Purchases.....	113.
3. Cost of labor.....	0.
4. Additional 263A costs.....	0.
5. Other costs.....	0.
6. Total (Add lines 1 through 5).....	<u>70,602.</u>
7. Inventory at end of year.....	<u>64,088.</u>
8. Cost of goods sold (Subtract line 7 from line 6).....	<u><u>6,514.</u></u>

Client SIUSLAW

Siuslaw Rod & Gun Club

93-6031546

2/12/24

10:39AM

Stmt. of Functional Expenses (990)
Occupancy

Facility and Grounds Maintenance.....	\$	531.
Property Taxes.....		2,172.
Utilities.....		10,515.
Total	\$	<u>13,218.</u>

Client SIUSLAW

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2/12/24

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	2023	2022	Diff
FORM 990-EZ REVENUE			
Contributions, gifts, and grants.....	355	100	255
Program service revenue.....	15,830	4,083	11,747
Membership dues and assessments.....	71,610	75,143	-3,533
Investment income.....	2,285	31	2,254
Gross profit (loss) - inventory sales....	234	1	233
Total revenue.....	90,314	79,358	10,956
EXPENSES			
Grants and similar amounts paid.....	0	471	-471
Professional fees/pymt to contractors....	4,025	1,650	2,375
Occupancy/rent/utilities/maintenance....	13,218	11,681	1,537
Printing, publications, and postage.....	1,885	1,544	341
Other expenses.....	29,122	19,852	9,270
Total expenses.....	48,250	35,198	13,052
NET ASSETS OR FUND BALANCES			
Excess or (deficit) for the year.....	42,064	44,160	-2,096
Net assets/fund bal. at beg. of year....	340,055	302,427	37,628
Other changes in net assets/fund bal....	63,600	-6,532	70,132
Net assets/fund bal. at end of year.....	445,719	340,055	105,664

2023

General Information

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Client SIUSLAW

Siuslaw Rod & Gun Club

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Forms needed for this return

Federal: 990-EZ, Sch 0

Carryovers to 2024

None

12/31/23

2023 Federal Book Depreciation Schedule

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Client SIUSLAW

Siuslaw Rod & Gun Club

93-6031546

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
3	Pre-2015 Furn/Equip	12/31/14		5,760							5,760	5,760	S/L	7		0
4	2015 Furn/Fix	12/31/15		1,964							1,964	1,964	200DB MQ	7		0
9	2017 Furn/Fix	4/03/17		460							460	398	200DB HY	7	.08930	41
15	2019 Furn/Fix	4/25/19		62							62	43	200DB HY	7	.08930	6
18	2020 Furn/Fix	7/22/20		320							320	180	200DB HY	7	.12490	40
25	2023 Hand Equip	6/13/23		84							84		200DB HY	7	.14290	12
Total Furniture and Fixtures				8,650		0	0	0	0	0	8,650	8,345				99
Improvements																
2	Pre-2015 Land Improvement	12/31/14		374,098							374,098	374,098	S/L	15		0
6	2015 Land Improvement	4/29/15		4,379							4,379	2,471	150DB MQ	15	.05910	259
7	2016 Land Improvement	10/22/16		4,663							4,663	2,220	150DB MQ	15	.05900	275
8	2017 Land Improvement	2/15/17		1,031							1,031	452	150DB HY	15	.05900	61
12	2018 Land Improvement	8/30/18		2,546							2,546	959	150DB HY	15	.06230	159
14	2019 Land Improvement	8/16/19		6,420							6,420	1,974	150DB HY	15	.06930	445
17	2020 Land Improvement	6/30/20		6,810							6,810	1,570	150DB HY	15	.07700	524
20	2021 Land Improvement	7/01/21		1,355							1,355	197	150DB HY	15	.08550	116
22	2022 Land Improvement	6/30/22		1,114							1,114	56	150DB HY	15	.09500	106
24	2023 Land Improvement	6/30/23		36,844							36,844		150DB HY	15	.05000	1,842
Total Improvements				439,260		0	0	0	0	0	439,260	383,997				3,787

12/31/23

2023 Federal Book Depreciation Schedule

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Client SIUSLAW

Siuslaw Rod & Gun Club

93-6031546

2/12/24

10:39AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Land																
1	87227 Munsel Lake Rd	12/31/14		51,299							51,299					0
	Total Land			51,299		0	0	0	0	0	51,299	0				0
Machinery and Equipment																
5	2015 Equip	12/31/15		16,245							16,245	16,245	200DB MQ	5		0
10	Kubota Tractor	2/21/17		5,960							5,960	5,960	200DB HY	5		0
11	Cub LT Mower	5/07/17		1,499							1,499	1,499	200DB HY	5		0
13	2018 Equip	2/20/18		6,575							6,575	6,195	200DB HY	5	.05760	380
16	2019 Equip	3/04/19		5,172							5,172	4,278	200DB HY	5	.11520	596
19	2020 Equip	1/07/20		2,369							2,369	1,687	200DB HY	5	.11520	273
21	2021 Equip	3/08/21		886							886	461	200DB HY	5	.19200	170
23	2022 Equip	7/15/22		500							500	100	200DB HY	5	.32000	160
26	2023 Office Equip	3/01/23		1,869							1,869		200DB HY	5	.20000	374
27	2023 Power Equip	2/02/23		5,329							5,329		200DB HY	5	.20000	1,066
	Total Machinery and Equipment			46,404		0	0	0	0	0	46,404	36,425				3,019
	Total Depreciation			545,613		0	0	0	0	0	545,613	428,767				6,905
	Grand Total Depreciation			545,613		0	0	0	0	0	545,613	428,767				6,905