

Siuslaw Rod &amp; Gun Club

93-6031546

	2017	2016	Diff
<b>FORM 990-EZ REVENUE</b>			
Program service revenue.....	3,033	4,594	-1,561
Membership dues and assessments.....	58,695	74,567	-15,872
Gross profit (loss) - inventory sales....	2	29	-27
Total revenue.....	61,730	79,190	-17,460
<b>EXPENSES</b>			
Occupancy/rent/utilities/maintenance.....	12,535	12,805	-270
Printing, publications, and postage.....	1,440	2,185	-745
Other expenses.....	19,078	19,648	-570
Total expenses.....	33,053	34,638	-1,585
<b>NET ASSETS OR FUND BALANCES</b>			
Excess or (deficit) for the year.....	28,677	44,552	-15,875
Net assets/fund bal. at beg. of year.....	154,279	109,727	44,552
Net assets/fund bal. at end of year.....	182,956	154,279	28,677

2017

**General Information**

**Page 1**

Siuslaw Rod & Gun Club

93-6031546

**Forms needed for this return**

Federal: 990-EZ

**Carryovers to 2018**

None

Siuslaw Rod & Gun Club

93-6031546

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	611	200DB MQ	7	.19680	387
9	2017 Furn/Fix	4/03/17		460							460		200DB HY	7	.14290	66
Total Furniture and Fixtures				8,184		0	0	0	0	0	8,184	6,371				453
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	685	150DB MQ	15	.08440	370
7	2016 Land Improvement	10/22/16		4,663							4,663	58	150DB MQ	15	.09880	461
8	2017 Land Improvement	2/15/17		1,031							1,031		150DB HY	15	.05000	52
Total Improvements				384,171		0	0	0	0	0	384,171	374,841				883
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	6,985	200DB MQ	5	.22800	3,704
10	Kubota Tractor	2/21/17		5,960							5,960		200DB HY	5	.20000	1,192
11	Cub LT Mower	5/07/17		1,499							1,499		200DB HY	5	.20000	300
Total Machinery and Equipment				23,704		0	0	0	0	0	23,704	6,985				5,196

2017 Federal Book Depreciation Schedule

Siuslaw Rod & Gun Club

93-6031546

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.
	Total Depreciation			<u>467,358</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>467,358</u>	<u>388,197</u>				<u>6,532</u>
	Grand Total Depreciation			<u>467,358</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>467,358</u>	<u>388,197</u>				<u>6,532</u>

**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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2017 calendar year, or tax year beginning \_\_\_\_\_, 2017, and ending \_\_\_\_\_, 2017

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p><b>C</b></p> <p><b>Siuslaw Rod &amp; Gun Club</b>                  87227 Munsel Lake Rd                  Florence, OR 97439</p>	<p><b>D</b> Employer identification number 93-6031546</p> <p><b>E</b> Telephone number 541-902-7708</p> <p><b>F</b> Group Exemption Number .....</p>
---	--	--

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**I** Website: ▶ [siuslawrodgunclub.com](http://siuslawrodgunclub.com)

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

**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) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **62,515.**

**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.

	1 Contributions, gifts, grants, and similar amounts received .....			
	2 Program service revenue including government fees and contracts .....	2		3,033.
	3 Membership dues and assessments .....	3		58,695.
	4 Investment income .....	4		
	5 a Gross amount from sale of assets other than inventory .....	5 a		
	b Less: cost or other basis and sales expenses .....	5 b		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) .....	5 c		
	6 Gaming and fundraising events			
	a Gross income from gaming (attach Schedule G if greater than \$15,000) .....	6 a		
	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) .....	6 b		
	c Less: direct expenses from gaming and fundraising events .....	6 c		
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) .....	6 d		
	7 a Gross sales of inventory, less returns and allowances .....	7 a	787.	
	b Less: cost of goods sold .....	7 b	785.	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) .....	7 c		2.
	8 Other revenue (describe in Schedule O) .....	8		
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 .....	9		61,730.
REVENUE	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		
	14 Occupancy, rent, utilities, and maintenance .....	14		12,535.
	15 Printing, publications, postage, and shipping .....	15		1,440.
	16 Other expenses (describe in Schedule O) .....	16		19,078.
	17 <b>Total expenses.</b> Add lines 10 through 16 .....	17		33,053.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) .....	18		28,677.
ASSETS	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		154,279.
	20 Other changes in net assets or fund balances (explain in Schedule O) .....	20		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 .....	21		182,956.

**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
22 Cash, savings, and investments	47,275.	26,741.
23 Land and buildings	59,598.	59,746.
24 Other assets (describe in Schedule O) <u>See Schedule O</u>	47,406.	96,469.
25 Total assets	154,279.	182,956.
26 Total liabilities (describe in Schedule O)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	154,279.	182,956.

**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? <u>See Schedule O</u>		Expenses	
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.		(Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)	
28	<u>Siuslaw Rod &amp; Gun Club is a membership organization that offers a variety of shooting events and range facilities to its members.</u>		
	(Grants \$ ) If this amount includes foreign grants, check here. <input type="checkbox"/>	28 a	31,105.
29	-----		
	(Grants \$ ) If this amount includes foreign grants, check here. <input type="checkbox"/>	29 a	
30	-----		
	(Grants \$ ) If this amount includes foreign grants, check here. <input type="checkbox"/>	30 a	
31	Other program services (describe in Schedule O) -----		
	(Grants \$ ) If this amount includes foreign grants, check here. <input type="checkbox"/>	31 a	
32	Total program service expenses (add lines 28a through 31a)	32	31,105.

**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-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>Jerry Harpole</u> President	15	0.	0.	0.
<u>Marshall Gunderson</u> Vice President	5	0.	0.	0.
<u>Bruce Mower</u> Secretary	5	0.	0.	0.
<u>Diane Harpole</u> Treasurer	10	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.

33 Did the organization engage in any significant activity not previously reported to the IRS? Yes No
34 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).
35a 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)?
35b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O.
35c 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.
36 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.
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37b Did the organization file Form 1120-POL for this year?
38a 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?
38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9.
39b Gross receipts, included on line 9, for public use of club facilities.
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b 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.
40c 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.
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40e 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.
41 List the states with which a copy of this return is filed

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

42b 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)?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here.
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.
44b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.
44c Did the organization receive any payments for indoor tanning services during the year?
44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b 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).

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
46		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
47		

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

48		
----	--	--

49a Did the organization make any transfers to an exempt non-charitable related organization? ..... 

49a		
-----	--	--

b If 'Yes,' was the related organization a section 527 organization? ..... 

49b		
-----	--	--

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)	(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.'

(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.

**Sign Here**

Signature of officer: Randall Pilcher Date: \_\_\_\_\_  
 Type or print name and title: Treasurer - 2023

**Paid Preparer Use Only**

Print/Type preparer's name: Wendy Esgate Preparer's signature: Wendy Esgate Date: \_\_\_\_\_  
 Check  if self-employed PTIN: P02161053  
 Firm's name ▶ TAX TYME Firm's EIN ▶ 46-1949182  
 Firm's address ▶ 2090 HIGHWAY 99 N Phone no. 541-607-3383  
EUGENE, OR 97402

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



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

**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 990-EZ.

**2017**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990](http://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 - Explanation of Amended Return**

During tax year 2022, the organization discovered misappropriation of funds dating back to 2015.

As a result of this discovery, the organization has corrected its books and records for tax years 2015 - 2021. Per discussion with the IRS, the organization is amending its Form 990-EZ return of organization exempt from income tax for tax years 2015 - 2021 to reflect its corrected financials. This amendment effects parts I, II, III, V and related schedules.

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

Advertising and Promotion.....	\$	200.
Bank Fees.....		15.
Conferences, Conventions, and Meetings.....		1,860.
Depreciation.....		6,532.
Equipment Rental.....		52.
Events.....		1,289.
Fees, Dues, & Subscriptions.....		170.
Insurance.....		2,278.
Interest.....		323.
Repairs & Maintenance.....		964.
Supplies.....		5,395.
<b>Total</b>	<b>\$</b>	<b>19,078.</b>

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

	<u>Beginning</u>	<u>Ending</u>
Furniture and Fixtures.....	\$ 1,353.	\$ 1,360.
Inventories.....	17,343.	31,604.
Machinery and Equipment.....	9,260.	11,523.
Receivables-Officers, Directors, Etc.....	19,450.	51,982.
<b>Total</b>	<b>\$ 47,406.</b>	<b>\$ 96,469.</b>

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

To provide shooting events and range facilities for club members