

Siuslaw Rod & Gun Club

93-6031546

	2018	2017	Diff
FORM 990-EZ REVENUE			
Contributions, gifts, and grants.....	500	0	500
Program service revenue.....	3,167	3,033	134
Membership dues and assessments.....	58,345	58,695	-350
Gross profit (loss) - inventory sales....	5	2	3
Total revenue.....	62,017	61,730	287
EXPENSES			
Occupancy/rent/utilities/maintenance.....	12,434	12,535	-101
Printing, publications, and postage.....	1,637	1,440	197
Other expenses.....	19,630	19,078	552
Total expenses.....	33,701	33,053	648
NET ASSETS OR FUND BALANCES			
Excess or (deficit) for the year.....	28,316	28,677	-361
Net assets/fund bal. at beg. of year.....	182,956	154,279	28,677
Net assets/fund bal. at end of year.....	211,272	182,956	28,316

Forms needed for this return

Federal: 990-EZ, Sch O

Carryovers to 2019

None

Siuslaw Rod & Gun Club

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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	998	200DB MQ	7	.14060	276
9	2017 Furn/Fix	4/03/17		460							460	66	200DB HY	7	.24490	113
Total Furniture and Fixtures				8,184		0	0	0	0	0	8,184	6,824				389
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	1,055	150DB MQ	15	.07590	332
7	2016 Land Improvement	10/22/16		4,663							4,663	519	150DB MQ	15	.08890	415
8	2017 Land Improvement	2/15/17		1,031							1,031	52	150DB HY	15	.09500	98
12	2018 Land Improvement	8/30/18		2,546							2,546		150DB HY	15	.05000	127
Total Improvements				386,717		0	0	0	0	0	386,717	375,724				972
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	10,689	200DB MQ	5	.13680	2,222
10	Kubota Tractor	2/21/17		5,960							5,960	1,192	200DB HY	5	.32000	1,907
11	Cub LT Mower	5/07/17		1,499							1,499	300	200DB HY	5	.32000	480

2018 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.
13	2018 Equip	2/20/18		6,575							6,575		200DB HY	5	.20000	1,315
	Total Machinery and Equipment			30,279		0	0	0	0	0	30,279	12,181				5,924
	Total Depreciation			<u>476,479</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>476,479</u>	<u>394,729</u>				<u>7,285</u>
	Grand Total Depreciation			<u>476,479</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>476,479</u>	<u>394,729</u>				<u>7,285</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 for instructions and the latest information.

Department of the Treasury
 Internal Revenue Service

Open to Public
 Inspection

A For the 2018 calendar year, or tax year beginning _____, 2018, and ending _____,

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

G Accounting Method: Cash Accrual Other (specify) ▶ _____

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **62,557.**

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		500.
	2 Program service revenue including government fees and contracts		3,167.
	3 Membership dues and assessments		58,345.
	4 Investment income		
Revenue	5a Gross amount from sale of assets other than inventory	a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	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)	6b	
	c Less: direct expenses from gaming and fundraising events	6c	
	d 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	545.
	b Less: cost of goods sold	7b	540.
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	5.
	8 Other revenue (describe in Schedule O)		
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶		62,017.
Expenses	10 Grants and similar amounts paid (list in Schedule O)		
	11 Benefits paid to or for members		
	12 Salaries, other compensation, and employee benefits		
	13 Professional fees and other payments to independent contractors		
	14 Occupancy, rent, utilities, and maintenance		12,434.
	15 Printing, publications, postage, and shipping		1,637.
	16 Other expenses (describe in Schedule O) See Schedule O		19,630.
	17 Total expenses. Add lines 10 through 16. ▶		33,701.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)		28,316.
Net 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)		182,956.
	20 Other changes in net assets or fund balances (explain in Schedule O)		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20. ▶		211,272.

BAA For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2018)

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.

	Yes	No
33 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
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.		X
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)?		X
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.		
c 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
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.		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37 a 0.		
b Did the organization file Form 1120-POL for this year?		X
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?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.	38 b	N/A
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9.	39 a	0.
b Gross receipts, included on line 9, for public use of club facilities.	39 b	0.
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: N/A section 4911 ▶ N/A; section 4912 ▶ N/A; section 4955 ▶ N/A		
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.	40 b	
c 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.
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. ▶		0.
e 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.	40 e	X
41 List the states with which a copy of this return is filed ▶ None		

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

	Yes	No
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)?	42 b	X
If 'Yes,' enter the name of the foreign country ▶ _____		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States?	42 c	X
If 'Yes,' enter the name of the foreign country ▶ _____		

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

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	44 a	X
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.	44 b	X
c Did the organization receive any payments for indoor tanning services during the year?	44 c	X
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	44 d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45 a	X
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.	45 b	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. 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), (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.

Sign Here Signature of officer: Randall Pilcher, Date: Treasurer - 2023

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

May the IRS discuss this return with the preparer shown above? See instructions. [X] 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.

2018

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

Siuslaw Rod & Gun Club

Employer identification number

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 financial statements. This amendment effects parts I, II, III, V and related schedules.

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

Advertising and Promotion.....	\$	60.
Bank Fees.....		15.
Conferences, Conventions, and Meetings.....		1,700.
Depreciation.....		7,285.
Equipment Rental.....		118.
Events.....		1,711.
Fees, Dues, & Subscriptions.....		170.
Insurance.....		2,314.
Interest.....		323.
Repairs & Maintenance.....		1,887.
Supplies.....		4,047.
	Total \$	<u>19,630.</u>

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

	Beginning	Ending
Furniture and Fixtures.....	\$ 1,360.	\$ 971.
Inventories.....	31,604.	46,198.
Machinery and Equipment.....	11,523.	12,174.
Receivables-Officers, Directors, Etc.....	51,982.	62,339.
Total	<u>\$ 96,469.</u>	<u>\$ 121,682.</u>

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

To provide shooting events and range facilities for club members