

Siuslaw Rod & Gun Club

93-6031546

	2020	2019	Diff
FORM 990-EZ REVENUE			
Program service revenue.....	3,586	2,713	873
Membership dues and assessments.....	66,341	43,985	22,356
Gross profit (loss) - inventory sales....	101	6	95
Total revenue.....	70,028	46,704	23,324
EXPENSES			
Occupancy/rent/utilities/maintenance.....	14,817	9,646	5,171
Printing, publications, and postage.....	2,888	1,762	1,126
Other expenses.....	20,443	22,741	-2,298
Total expenses.....	38,148	34,149	3,999
NET ASSETS OR FUND BALANCES			
Excess or (deficit) for the year.....	31,880	12,555	19,325
Net assets/fund bal. at beg. of year.....	223,827	211,272	12,555
Net assets/fund bal. at end of year.....	255,707	223,827	31,880

2020

General Information

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Forms needed for this return

Federal: 990-EZ, Sch 0

Carryovers to 2021

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	1,471	200DB MQ	7	.08730	171
9	2017 Furn/Fix	4/03/17		460							460	259	200DB HY	7	.12490	57
15	2019 Furn/Fix	4/25/19		62							62	9	200DB HY	7	.24490	15
18	2020 Furn/Fix	7/22/20		320							320		200DB HY	7	.14290	46
Total Furniture and Fixtures				8,566		0	0	0	0	0	8,566	7,499				289
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	1,686	150DB MQ	15	.06150	269
7	2016 Land Improvement	10/22/16		4,663							4,663	1,307	150DB MQ	15	.07200	336
8	2017 Land Improvement	2/15/17		1,031							1,031	238	150DB HY	15	.07700	79
12	2018 Land Improvement	8/30/18		2,546							2,546	369	150DB HY	15	.08550	218
14	2019 Land Improvement	8/16/19		6,420							6,420	321	150DB HY	15	.09500	610
17	2020 Land Improvement	6/30/20		6,810							6,810		150DB HY	15	.05000	341
Total Improvements				399,947		0	0	0	0	0	399,947	378,019				1,853
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

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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.
Machinery and Equipment																
5	2015 Equip	12/31/15		16,245							16,245	14,688	200DB MQ	5	.09580	1,557
10	Kubota Tractor	2/21/17		5,960							5,960	4,243	200DB HY	5	.11520	687
11	Cub LT Mower	5/07/17		1,499							1,499	1,068	200DB HY	5	.11520	173
13	2018 Equip	2/20/18		6,575							6,575	3,419	200DB HY	5	.19200	1,262
16	2019 Equip	3/04/19		5,172							5,172	1,034	200DB HY	5	.32000	1,655
19	2020 Equip	1/07/20		2,369							2,369		200DB HY	5	.20000	474
Total Machinery and Equipment				37,820		0	0	0	0	0	37,820	24,452				5,808
Total Depreciation				497,632		0	0	0	0	0	497,632	409,970				7,950
Grand Total Depreciation				497,632		0	0	0	0	0	497,632	409,970				7,950

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)

2020

Department of the Treasury
Internal Revenue Service

- ▶ 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

A For the 2020 calendar year, or tax year beginning _____, 2020, and ending _____,

B Check if applicable: **C**

<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	Siuslaw Rod & Gun Club 87227 Munsel Lake Rd Florence, OR 97439	<p>D Employer identification number 93-6031546</p> <p>E Telephone number 541-902-7708</p> <p>F Group Exemption Number ▶</p>
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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, 990-EZ, or 990-PF).

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. ▶ \$ 71,102.

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	
	2 Program service revenue including government fees and contracts	2	3,586.
	3 Membership dues and assessments	3	66,341.
	4 Investment income	4	
	5a 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		
7a Gross sales of inventory, less returns and allowances	7 a	1,175.	
b Less: cost of goods sold	7 b	1,074.	
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7 c	101.	
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	70,028.	
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	
	14 Occupancy, rent, utilities, and maintenance	14	14,817.
	15 Printing, publications, postage, and shipping	15	2,888.
	16 Other expenses (describe in Schedule O) See Schedule O	16	20,443.
17 Total expenses. Add lines 10 through 16	17	38,148.	
18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	31,880.	
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)	19	223,827.
	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	255,707.

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

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?
34 Were any significant changes made to the organizing or governing documents?
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35b If 'Yes' to line 35a, has the organization filed a Form 990-T for the year?
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?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
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?
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?
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?

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.

44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
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?
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)?

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

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 Date				
	Randall Pilcher Treasurer - 2023 <small>Type or print name and title</small>				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Wendy Esgate	Wendy Esgate			P02161053
	Firm's name ▶ TAX TYME	Firm's EIN ▶ 46-1949182			
	Firm's address ▶ 2090 HIGHWAY 99 N EUGENE, OR 97402	Phone no. 541-607-3383			

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

2020

Department of the Treasury
Internal Revenue Service

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.

▶ 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**

Bank Fees.....	\$	20.
Depreciation.....		7,950.
Equipment Rental.....		42.
Events.....		1,225.
Fees, Dues, & Subscriptions.....		170.
Insurance.....		4,979.
Repairs & Maintenance.....		3,067.
Supplies.....		2,990.
Total	\$	20,443.

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

	<u>Beginning</u>	<u>Ending</u>
Furniture and Fixtures.....	\$ 747.	\$ 778.
Inventories.....	62,474.	61,400.
Machinery and Equipment.....	10,999.	7,560.
Receivables-Officers, Directors, Etc.....	67,732.	79,008.
Total	\$ 141,952.	\$ 148,746.

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

To provide shooting events and range facilities for club members