

Siuslaw Rod & Gun Club

93-6031546

	2021	2020	Diff
FORM 990-EZ REVENUE			
Program service revenue.....	2,715	3,586	-871
Membership dues and assessments.....	78,166	66,341	11,825
Investment income.....	3	0	3
Gross profit (loss) - inventory sales....	753	101	652
Total revenue.....	81,637	70,028	11,609
EXPENSES			
Occupancy/rent/utilities/maintenance.....	12,782	14,817	-2,035
Printing, publications, and postage.....	2,151	2,888	-737
Other expenses.....	19,984	20,443	-459
Total expenses.....	34,917	38,148	-3,231
NET ASSETS OR FUND BALANCES			
Excess or (deficit) for the year.....	46,720	31,880	14,840
Net assets/fund bal. at beg. of year.....	255,707	223,827	31,880
Net assets/fund bal. at end of year.....	302,427	255,707	46,720

2021

General Information

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Siuslaw Rod & Gun Club

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Forms needed for this return

Federal: 990-EZ, Sch 0

Carryovers to 2022

None

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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	1,642	200DB MQ	7	.08730	171
9	2017 Furn/Fix	4/03/17		460							460	316	200DB HY	7	.08930	41
15	2019 Furn/Fix	4/25/19		62							62	24	200DB HY	7	.17490	11
18	2020 Furn/Fix	7/22/20		320							320	46	200DB HY	7	.24490	78
Total Furniture and Fixtures				8,566		0	0	0	0	0	8,566	7,788				301
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	1,955	150DB MQ	15	.05900	258
7	2016 Land Improvement	10/22/16		4,663							4,663	1,643	150DB MQ	15	.06480	302
8	2017 Land Improvement	2/15/17		1,031							1,031	317	150DB HY	15	.06930	71
12	2018 Land Improvement	8/30/18		2,546							2,546	587	150DB HY	15	.07700	196
14	2019 Land Improvement	8/16/19		6,420							6,420	931	150DB HY	15	.08550	549
17	2020 Land Improvement	6/30/20		6,810							6,810	341	150DB HY	15	.09500	647
20	2021 Land Improvement	7/01/21		1,355							1,355		150DB HY	15	.05000	68
Total Improvements				401,302		0	0	0	0	0	401,302	379,872				2,091
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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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	4,930	200DB HY	5	.11520	687
11	Cub LT Mower	5/07/17		1,499							1,499	1,241	200DB HY	5	.11520	173
13	2018 Equip	2/20/18		6,575							6,575	4,681	200DB HY	5	.11520	757
16	2019 Equip	3/04/19		5,172							5,172	2,689	200DB HY	5	.19200	993
19	2020 Equip	1/07/20		2,369							2,369	474	200DB HY	5	.32000	758
21	2021 Equip	3/08/21		886							886		200DB HY	5	.20000	177
Total Machinery and Equipment				38,706		0	0	0	0	0	38,706	30,260				3,545
Total Depreciation				<u>499,873</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>499,873</u>	<u>417,920</u>				<u>5,937</u>
Grand Total Depreciation				<u>499,873</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>499,873</u>	<u>417,920</u>				<u>5,937</u>

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

2021

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 2021 calendar year, or tax year beginning , 2021, 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).

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. ▶ \$ **81,976.**

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	2,715.	
	3 Membership dues and assessments	3	78,166.	
	4 Investment income	4	3.	
	5a Gross amount from sale of assets other than inventory	5a		
	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	1,092.		
b Less: cost of goods sold	7b	339.		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	753.		
8 Other revenue (describe in Schedule O)	8			
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶	9	81,637.		
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	12,782.	
	15 Printing, publications, postage, and shipping	15	2,151.	
	16 Other expenses (describe in Schedule O) See Schedule O	16	19,984.	
17 Total expenses. Add lines 10 through 16. ▶	17	34,917.		
18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	46,720.		
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	255,707.	
	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	302,427.	

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

Form 990-EZ (2021)

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	35,587.	67,797.
23 Land and buildings	71,374.	70,638.
24 Other assets (describe in Schedule O) <u>See Schedule O</u>	148,746.	163,992.
25 Total assets	255,707.	302,427.
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)	255,707.	302,427.

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.)

28 <u>Siuslaw Rod & 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	32,575.
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	32,575.

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
Jerry Harpole President	25	0.	0.	0.
Fred Ross Vice President	3	0.	0.	0.
Bruce Mower Secretary	5	0.	0.	0.
Diane Harpole Treasurer	15	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? If 'Yes,' provide a detailed description of each activity in Schedule O.
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.
35 a 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)?
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?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions.
b Did the organization file Form 1120-POL for this year?
38 a 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?
b If 'Yes,' complete Schedule L, Part II, and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
a Initiation fees and capital contributions included on line 9.
b Gross receipts, included on line 9, for public use of club facilities.
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
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?
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.
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
e 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

42 a 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
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)?
c 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
44 a Did the organization maintain any donor advised funds during the year?
b Did the organization operate one or more hospital facilities during the year?
c Did the organization receive any payments for indoor tanning services during the year?
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
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)?

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

49 a Did the organization make any transfers to an exempt non-charitable related organization? 49 a Yes No

b If 'Yes,' was the related organization a section 527 organization? 49 b 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.

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, Check [] if self-employed, PTIN: P02161053, 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

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

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.

2021

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 - 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.
Conferences, Conventions, and Meetings.....		1,700.
Depreciation.....		5,937.
Equipment Rental.....		500.
Fees, Dues, & Subscriptions.....		170.
Insurance.....		5,592.
Office Expenses.....		1.
Repairs & Maintenance.....		2,128.
Supplies.....		3,936.
	Total \$	<u>19,984.</u>

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

	Beginning	Ending
Furniture and Fixtures.....	\$ 778.	\$ 477.
Inventories.....	61,400.	66,468.
Machinery and Equipment.....	7,560.	4,901.
Receivables-Officers, Directors, Etc.....	79,008.	92,146.
Total	<u>\$ 148,746.</u>	<u>\$ 163,992.</u>

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

To provide shooting events and range facilities for club members