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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 9/1, 2008, and ending 8/31, 2009

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: GARAN COLLECTORS ASSOCIATION, INC.

Number and street (or P.O. box, if mail is not delivered to street address): P. O. Box 7498 — Room/suite:

City or town, state or country, and ZIP + 4: N. R. C. MO. 64496

D Employer identification number: 35-2151629

E Telephone number: (816) 471-2025

F Group Exemption Number ▶ N/A

- *Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).*

G Accounting method: ☒ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶ WWW.THEGCA.ORG

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

J Organization type (check only one)— ☒ 501(c) (7) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	54,837
	3	Membership dues and assessments	3	394,200
	4	Investment income	4	3752
	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) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ ☐		
	a	Gross revenue (not including $ _____ of contributions reported on line 1) — 6a		
	b	Less: direct expenses other than fundraising expenses — 6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less: cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	452,789
Expenses	10	Grants and similar amounts paid (attach schedule)	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	5639
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	154230
	16	Other expenses (describe ▶ SEE ATTACHED)	16	139232
	17	**Total expenses.** Add lines 10 through 16 ▶	17	299101
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	153688
	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	551,597
	20	Other changes in net assets or fund balances (attach explanation)	20	–
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	705,285

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	522591	22	678451
23 Land and buildings . . . DEPRECIABLE EQUIPMENT	1907	23	–
24 Other assets (describe ▶ INVENTORY)	27099	24	27889
25 **Total assets**	551597	25	706340
26 **Total liabilities** (describe ▶ MEMBER CREDITS)	–	26	1055
27 **Net assets or fund balances** (line 27 of column (B) must agree with line 21)	551597	27	705285

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990. Cat No 10642I Form **990-EZ** (2008)

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? PUBLISH QUARTERLY JOURNAL FOR MEMBERS USE

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

28 PUBLISH QUARTERLY JOURNAL - SPONSORING EVENTS TO PROMOTE THE HISTORY & EXCHANGE OF INFORMATION BETWEEN COLLECTORS OF THE U.S. RIFLE CAL. .30 M1 (GARAND). SERVES APPROX 1500 MEMBERS

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a 99,516

29 POSTAGE

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a 21959

30 PRINTING/REPRODUCTION

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a 19650

31 Other program services (attach schedule) BOOK - BEST OF G.C.A. JOURNAL

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a 13105

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 154230

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SEE SCHEDULE ATTACHED		-0-	-0-	-0-

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
35b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction 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. ▶ 37a N/A		
37b	Did the organization file **Form 1120-POL** for this year?	N/A	
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 unpaid at the start of the period covered by this return?		X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A		
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9 39a N/A		
39b	b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
40b	b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	N/A	
	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ N/A		
	d Enter amount of tax on line 40c reimbursed by the organization ▶ N/A		
40e	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.		X

41 List the states with which a copy of this return is filed. ▶ INDIANA

42a The books are in care of ▶ ATTACHE INTERNATIONAL Telephone no. ▶ (816)471-2005

Located at ▶ 1912 CLAY ST. NKC MO ZIP + 4 ▶ 64116

		Yes	No
42b	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)? If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**		X
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶ _____		X

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 ▶ 43 _____

		Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization operating 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(s) a section 527 organization?	49b	

50 Complete this table for the 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 address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
N/A				
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the 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 address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
N/A		
Total number of other independent contractors each receiving over $100,000 ▶		

Sign Here

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

X Signature of officer — Date: 1/20/2010

Arthur Fuse JR Chairman.
Type or print name and title.

Paid Preparer's Use Only

Preparer's signature — Date: 1/15/10 — Check if self-employed ▶ ☒ — Preparer's Identifying Number (See instructions): 488-46-4409

Firm's name (or yours if self-employed), address, and ZIP + 4: PETER A. DONNICI CPA, 2000 CLAY, K.C., MO 64116 — EIN ▶ 48-0921595 — Phone no. ▶ (816) 221-4800

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

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2008

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
GARAND COLLECTORS ASSN. INC	MI COLLECTORS ASSN	35-2151649

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	1907
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	1907
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

GARAND COLLECTORS ASSN. INC
8/31/09

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OTHER EXPENSES	
DEPRECIATION	1907
BANK SERVICE CHARGES	4432
BD of DIRECTORS EXPENSE	1688
CAMP PERRY EXPENSE	2032
CONVENTION EXPENSE	8328
DUES/SUBS.	90
INSURANCE	1271
OFFICE SUPPLIES	839
ADMINISTRATIVE	108000
TELEPHONE	1153
TRAVEL EXP.	3599
WEBSITE EXP.	600
MISCELLANEOUS	5293
	139232

QUESTION 35 PART V

BOOK INCOME - VOL 1	12345
BOOK INCOME - VOL 2	22290
CONVENTION INCOME	15501
GCA JOURNAL	3504
PROMO ITEMS	1197
PROGRAM SERVICE REVENUES <LINE 2 PART 1>	54837

Garand Collectors Association
Board of Directors

Chairman - Anthony Pucci
PO Box 1592
Rocky Point NY 11778

President & Managing Director-
Steven T. Rutledge
4540 Shady Grove Road
Memphis TN 38117

Directors-
James M. Adell
2409 Frances Drive
Loveland CO 80537-6926

Mike Burduck
2501 Colonial Dr.
Cookeville TN 38506

Jeff Carstens
29 W 059 Oak Lane
Warrenville IL 60555

Gloria Culver
6413 S. Green Ferry Rd.
Coeur d' Alene ID 83814

Michael D. Gingher
1749 W 600 N
Columbia City IN 46725-9531

David Kaczmarek
7100 N. Pecatonica Rd.
Leaf River IL 61047

Steven L. Kaverman
PO Box 1879
Truckee CA 96160

Walter J. Kuleck
3309 Bath Heights Drive
Cuyahoga Falls OH 44223

David H. McClain
1111 Garfield Ave.
Cinnaminson NJ 08077-2225

Eric A. Nicolaus
P.O. Box 875
Jefferson GA 30549-0875

Randall S. Wells
43843 Broadwater Avenue
Lancaster CA 93535

(non-voting)
Secretary/Treasurer
James A. Spawn
1912 Clay St.
N. Kansas City, MO

Form **8868** (Rev April 2009)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . . ► ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only . . . . . ► ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Type or print File by the due date for filing your return See instructions.	Name of Exempt Organization	Employer identification number
	GARAND COLLECTORS ASSOCIATION. INC.	35 2151649
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 7498	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. N.K.C. MO. 64116	

Check type of return to be filed (file a separate application for each return):

☒ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (sec. 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

- The books are in the care of ► PETER A. DONNICI CPA.

Telephone No. ► (816) 221-4800 FAX No. ► (816) 221-4839

- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)_____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . . . ► ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 4/15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20_____ or

► ☒ tax year beginning 9/1, 2008, and ending 8/31, 2009.

2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$
c	**Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions. 1/12/10