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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)

2009

Department of the Treasury
Internal Revenue Service

- 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 \$500,000 and total assets less than \$1,250,000 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

Open to Public
Inspection

A For 2009 calendar year, or tax year beginning		, 2009, and ending	, 20
<input checked="" type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization 100 BLACK MEN OF AMERICA Number & street (or P.O. box, if mail is not delivered to street addr.) P O BOX 202 City or town, state or country, and ZIP + 4 Canton MS 39046	
		D Employer Identification number	42-1590355
		E Telephone number	(601) 859-2627
		F Group Exemption Number	►

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

I Website: ► N/A		G Accounting Method. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►	
J Tax-exempt status (check only one) -- <input checked="" type="checkbox"/> 501(c)(3) ► (insert no) 4947(a)(1) or 527		H Check ► <input checked="" type="checkbox"/> if organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).	
K Check ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 58,384			

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 51,509
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 6,875
	4 Investment income	4
	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 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming , check here ► <input type="checkbox"/>	6c
	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. All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ► 58,384	9 58,384	
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	13 150
	14 Occupancy, rent, utilities, and maintenance	14 5,533
	15 Printing, publications, postage, and shipping	15 720
	16 Other expenses (describe ► See attachment #1)	16 17,516
	17 Total expenses. Add lines 10 through 16 ► 23,919	17 23,919
ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 34,465
	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 39,878
	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 74,343	21 74,343

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	39,878 22 74,343
23 Land and buildings	23
24 Other assets (describe ►)	24
25 Total assets	39,878 25 74,343
26 Total liabilities (describe ►)	0 26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	39,878 27 74,343

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity

34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes

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 why the organization did not report the income on Form 990-T.

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?

b If "Yes," has it filed a tax return on **Form 990-T** for this year?

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 ► **37a**

b 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 period covered by this return?

b If "Yes," complete Schedule L, Part II and enter the total amount involved... ► **38b**

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

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____; section 4955 ► _____

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

c Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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? If "Yes," complete Form 8886-T

41 List the states with which a copy of this return is filed. ► **MS**42a The organization's books are in care of ► **See attachment #5** Telephone no ► _____
Located at ► _____

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**.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: ► _____43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** -- Check here ► **43**
and enter the amount of tax-exempt interest received or accrued during the tax year

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ

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

	Yes	No
33	X	
34	X	
35a	X	
35b	X	
36	X	
37b	X	
38a	X	
39a		
39b		
40b	X	
40e		X

	Yes	No
42b	X	
42c	X	

	Yes	No
44	X	
45	X	

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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	X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	.....	47	X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	.....	48	X
49a	Did the organization make any transfers to an exempt non-charitable related organization? .....	.....	49a	X
b	If "Yes," was the related organization a section 527 organization? .....	.....	49b	X
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 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
NONE				

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

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

07-27-10
Date

► DR. LEROY LACY
Type or print name and title

PRESIDENT

Paid
Preparer's
Use Only

Preparer's signature ► 	Date	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying no (See instr.)
Firm's name (or yours if self-employed), address, and ZIP + 4 ► THE MYLES CPA FIRM PLLC 2237 W Main Street Tupelo, MS 38802	07-26-2010	EIN ►	Phone no. ►
			662-620-7711

May the IRS discuss this return with the preparer shown above? See instructions

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

100 BLACK MEN OF AMERICA

Employer Identification number

42-1590355

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 9 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions--subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a Type I b Type II c Type III-Functionally integrated d Type III-Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(I) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 (II) A family member of a person described in (i) above?
 (III) A 35% controlled entity of a person described in (i) or (ii) above?

Yes	No
11g(I)	X
11g(II)	X
11g(III)	X

h Provide the following information about the supported organization(s).

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(IV) Is the organization in col. (I) listed in your governing document?		(V) Did you notify the organization in col. (I) of your support?		(VI) Is the organization in col. (I) organized in the U.S.?		(VII) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")	30,360	19,237	42,679	12,875	58,384	163,535
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3.	30,360	19,237	42,679	12,875	58,384	163,535
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						163,535

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	30,360	19,237	42,679	12,875	58,384	163,535
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						163,535
12 Gross receipts from related activities, etc. (see instructions)					12	

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► **Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	100.00	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15		%
16a 33 1/3 % support test -- 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization			► <input checked="" type="checkbox"/>
b 33 1/3 % support test -- 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
17a 10%-facts-and-circumstances test -- 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
b 10%-facts-and-circumstances test -- 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			► <input type="checkbox"/>

SCHEDULE OF OTHER EXPENSES

Attachment 1: page 1 - 990-EZ Page 1, Part I, Line 16

PRIMARY EXEMPT PURPOSE

Attachment 2: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning	, and ending
Name of Organization	100 BLACK MEN OF AMERICA	Employer Identification Number 42-1590355

Primary Purpose

The organization presented workshops and field trips to provide exposure to minority youth and academic scholarship the current enrollment 45.

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 3: page 1 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning	, and ending	
Name of Organization 100 BLACK MEN OF AMERICA		Employer Identification Number 42-1590355	

Part III - Statement of Program Service Accomplishments

Grants and allocations	7,250	Amount includes foreign grants	Program service expenses	12,663
Exempt Purpose Achievements				

The Organization presented workshops and field trips to provide exposure minority youth and academic scholarships to minority students.

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 4: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending			Employer Identification Number 42-1590355	
Name of Organization 100 BLACK MEN OF AMERICA	(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont. to Employee Ben Plans & Def Comp.	(E) Expense Account & Other Allowances
DR. LEROY LACY Canton, MS 39046	PRESIDENT 4.00		0	0	0
TROY LUSTER Canton, MS 39046	TREASURER 1.00		0	0	0
JAMES EDWARDS Canton, MS 39046	SECRETARY 1.00		0	0	0

BOOKS ARE IN CARE OF

Attachment 5 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2009 or tax period beginning	, and ending
Name of Organization 100 BLACK MEN OF AMERICA		Employer Identification Number 42-1590355

Part V - Line 42a

Individual Name DR. LEROY LACY
or
Business Name

Street Address P O BOX 858

U S Address:

Zip code 39046 City Canton State MS

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (662) 859-2627

Fax Number