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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 \$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

OMB No 1545-1150

2009

Open to Public
Inspection**A For 2009 calendar year, or tax year beginning**

, 2009, and ending

, 20

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

100 BLACK MEN OF AMERICA

Number & street (or P.O. box, if mail is not delivered to street addr.)

Room/suite

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).

G Accounting Method. ☒ Cash ☐ Accrual
Other (specify) ►

I Website: ► N/A

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

J Tax-exempt status (check only one) -- ☒ 501(c)(3) (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 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		EXPENSES		NET ASSETS	
1	Contributions, gifts, grants, and similar amounts received	1	51,509	10	Grants and similar amounts paid (attach schedule)
2	Program service revenue including government fees and contracts	2		11	Benefits paid to or for members
3	Membership dues and assessments	3	6,875	12	Salaries, other compensation, and employee benefits
4	Investment income	4		13	Professional fees and other payments to independent contractors
5a	Gross amount from sale of assets other than inventory	5a		14	Occupancy, rent, utilities, and maintenance
5b	Less cost or other basis and sales expenses	5b		15	Printing, publications, postage, and shipping
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		16	Other expenses (describe ► See attachment #1)
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>			17	Total expenses. Add lines 10 through 16
6a	Gross revenue (not including \$ of contributions reported on line 1)	6a		18	Excess or (deficit) for the year (Subtract line 17 from line 9)
6b	Less direct expenses other than fundraising expenses	6b		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)
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		20	Other changes in net assets or fund balances (attach explanation)
7a	Gross sales of inventory, less returns and allowances	7a		21	Net assets or fund balances at end of year. Combine lines 18 through 20
7b	Less cost of goods sold	7b			
7c	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	9	58,384		

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.

Form 990-EZ (2009)

SCANNED AUG 19 2009

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

		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? 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 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?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		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		
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 period covered by this return?		X
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		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911		
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		X
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		X
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 ZIP + 4		
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)?	Yes	No
	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
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		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 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		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 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		X
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
49b If "Yes," was the related organization a section 527 organization?		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 ▶

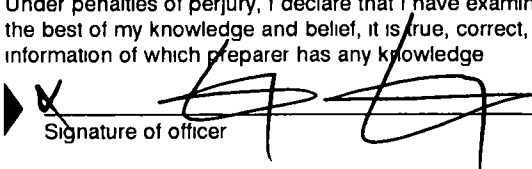
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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 ▶

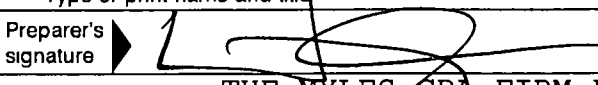
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer  Date 07-27-10

DR. LEROY LACY **PRESIDENT**
Type or print name and title

Paid Preparer's Use Only

Preparer's signature  Date 07-26-2010 Check if self-employed ☐

Firm's name (or yours if self-employed), address, and ZIP + 4 THE MYLES CPA FIRM PLLC EIN
2237 W Main Street Phone no.
Tupelo, MS 38802 662-620-7711

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

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 ☒

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 ☐

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 ☐

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 ☐

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 ☐

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

Name of Organization 100 BLACK MEN OF AMERICA	Employer Identification Number 42-1590355
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Description of Other Expenses	Amount
Scholarships	7,250
Mentoring	9,428
Health Fair	225
Donations	613
Total	17,516

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			
Name of Organization 100 BLACK MEN OF AMERICA			Employer Identification Number 42-1590355	
(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