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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 the 2009 calendar year, or tax year beginning _____, **2009, and ending** _____

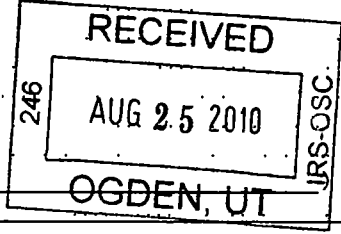
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization SILVER BOW TAVERN ASSOCIATION		D Employer identification number 81-0521596
		Number and street (or P O box, if mail is not delivered to street address) Room/suite 1653 HARRISON		E Telephone number (406) 782-5262
		City or town, state or country, and ZIP + 4 BUTTE MT 59701		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: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____
I Website: ▶ N/A			H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c) (6) (insert no) _____ 4947(a)(1) or _____ 527				
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. ▶ \$ 27,640.				

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)		
1	Contributions, gifts, grants, and similar amounts received	1
2	Program service revenue including government fees and contracts	2
3	Membership dues and assessments	3 3,300.
4	Investment income	4
5a	Gross amount from sale of assets other than inventory	5a
5b	Less: cost or other basis and sales expenses	5b
5c	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"/>	
6a	a Gross revenue (not including \$ 24,340. of contributions reported on line 1)	6a 24,340.
6b	b Less: direct expenses other than fundraising expenses	6b 16,333.
6c	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c 8,007.
7a	a Gross sales of inventory, less returns and allowances	7a
7b	b Less: cost of goods sold	7b
7c	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 11,307.
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	13 590.
14	Occupancy, rent, utilities, and maintenance	14
15	Printing, publications, postage, and shipping	15 2,674.
16	Other expenses (describe ▶ See Other Expenses Statement)	16 16,375.
17	Total expenses. Add lines 10 through 16	17 19,639.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -8,332.
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 33,629.
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 25,297.

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	22 33,629.	22 25,297.
23	Land and buildings	23 0.	23 0.
24	Other assets (describe ▶ _____)	24 0.	24 0.
25	Total assets	25 33,629.	25 25,297.
26	Total liabilities (describe ▶ _____)	26 0.	26 0.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	27 33,629.	27 25,297.

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

SCANNED SEP 16 2010



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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 | <input type="checkbox"/> | <input type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II | <input type="checkbox"/> | <input type="checkbox"/> |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E | <input type="checkbox"/> | <input type="checkbox"/> |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | <input type="checkbox"/> | <input type="checkbox"/> |
| 49b If 'Yes,' was the related organization a section 527 organization? | <input type="checkbox"/> | <input type="checkbox"/> |
- 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
- 47** Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- 49b** If 'Yes,' was the related organization a section 527 organization?

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 and deferred compensation	(e) Expense account and other allowances

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

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: *John Perino* Date: 8-23-10

Type or print name and title: John PERINO

Paid Preparer's Use Only

Preparer's signature: *Alb J. Guinn* Date: 07/22/10 Check if self-employed: Preparer's Identifying Number (See instructions): 000221220

Firm's name (or yours if self-employed), address, and ZIP + 4: MARK RULE & COMPANY
270 E. PARK STREET STE. 1
BUTTE MT 59701-1380 EIN: 81-0496200 Phone no: (406) 723-3266

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

BAA Form 990-EZ (2009)

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	NONE (total number)	
REVENUE	1	Gross receipts			
	2	Less: Charitable contributions			
	3	Gross income (line 1 minus line 2)			
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary. Add lines 4- through 9 in column (d)			
11	Net income summary. Combine lines 3, column (d) and line 10				

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
		1	Gross revenue		
DIRECT EXPENSES	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Combine lines 1, column (d) and line 7				

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities: _____ a Is the organization licensed to operate gaming activities in each of these states? b If 'No,' explain. ----- -----	9a	
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If 'Yes,' explain. ----- -----	10a	
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in:

a The organization's facility

13a	%
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b An outside facility

13b	%
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14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name: ▶ _____

Address: ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

15a

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.

c If 'Yes,' enter name and address of the third party:

Name. ▶ _____

Address. ▶ _____

16 Gaming manager information

Name. ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided: ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**

- 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	Name of Exempt Organization SILVER BOW TAVERN ASSOCIATION	Employer identification number 81-0521596
	Number, street, and room or suite number. If a P O box, see instructions 1653 HARRISON	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions BUTTE MT 59701	

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

- | | | |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ► John Perino -----

Telephone No ► (406) 782-5262 FAX No. ► -----

- 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 Aug 16, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 09 or
- tax year beginning _____, 20 _____, and ending _____, 20 _____

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	\$	0.
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	\$	0.
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	\$	0.

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.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 4-2009)

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

Advertising	<u>90.</u>
Bank Charges	<u>106.</u>
Donations	<u>4,850.</u>
Home safe program	<u>3,354.</u>
Meeting Expenses	<u>3,990.</u>
Member Appreciation	<u>240.</u>
Membership drive	<u>1,078.</u>
Sponsorships	<u>1,600.</u>
Supplies	<u>138.</u>
Travel	<u>929.</u>
Total	<u><u>16,375.</u></u>