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Form 990-EZ

Department of the Treasury  
Internal Revenue ServiceShort Form  
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

OMB No. 1545-1150

2010

Open to Public  
Inspection

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
- All other organizations with gross receipts less than \$200,000 and total assets less than \$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

A For the 2010 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

B Check if applicable

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

C Name of organization

WHITE BEAR BASEBALL ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address)

PO BOX 10885

D Employer identification number

41-1582256

City or town, state or county, and ZIP + 4

WHITE BEAR LAKE MN 55110

E Telephone number  
651-387-0712F Group Exemption  
Number ►G Accounting Method  Cash  Accrual  Other (specify) ►

I Website: ► WHITEBEARBASEBALL.HARDBALLSYSTEMS.COM

J Tax-exempt status (check only one) —  501(c)(3)  501(c)( ) (insert no.)  4947(a)(1) or  527H Check ►  if the organization is not required to attach Schedule B  
(Form 990, 990-EZ, or 990-PF)K Check ►  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000 A

Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

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,

line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 133,672

## 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	1,824
	2 Program service revenue including government fees and contracts	2	98,250
	3 Membership dues and assessments	3	
	4 Investment income	4	46
	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 from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	33,552
	c Less direct expenses from gaming and fundraising events	6c	5,819
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	27,733
	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 in Schedule O)	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	127,853
Net Assets	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	27,561
	14 Occupancy, rent, utilities, and maintenance	14	7,632
	15 Printing, publications, postage, and shipping	15	214
	16 Other expenses (describe in Schedule O)	16	91,485
	17 Total expenses. Add lines 10 through 16	17	126,892
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	961
	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	69,493
	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	70,454

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

**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	<b>41,010</b>	22	<b>46,315</b>
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	<b>28,483</b>	24	<b>24,139</b>
25 Total assets	<b>69,493</b>	25	<b>70,454</b>
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<b>69,493</b>	27	<b>70,454</b>

**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 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

28 YOUTH BASEBALL OFFERED TO BOYS AND GIRLS AGES 7-19. LITTLE LEAGUE PROGRAM  
FOR YOUTH AGES 9-10. OVER 500 PARTICIPANTS IN 4 LEAGUES AND OVER 40 TEAMS.

(Grants \$)  If this amount includes foreign grants, check here ►  28a **110,263**

29

(Grants \$)  If this amount includes foreign grants, check here ►  29a

30

(Grants \$)  If this amount includes foreign grants, check here ►  30a

31 Other program services (describe in Schedule O)

(Grants \$)  If this amount includes foreign grants, check here ►  31a

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

►  32 **110,263**

**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 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
MARK PROKOSCH	PRESIDENT 1.00	0	0	0
KEVIN LAPLANTE	VICE PRESIDENT 1.00	0	0	0
BELINDA DORAU	TREASURER 1.00	0	0	0
RICK CALDECOTT	DIRECTOR 1.00	0	0	0
SHAWN MCMURTRY	DIRECTOR 1.00	0	0	0
CHUCK KRAMLINGER	DIRECTOR 1.00	0	0	0
BOB MONTIVIDAS	DIRECTOR 1.00	0	0	0
DAN GRANGER	DIRECTOR 1.00	0	0	0
ERIK ONEIL	DIRECTOR 1.00	0	0	0
FRED ZAPPA	DIRECTOR 1.00	0	0	0
HOWARD MCNERTNEY	DIRECTOR 1.00	0	0	0

**Part V Other Information** (Note the 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 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. Otherwise, explain the change on Schedule O (see instructions)
- 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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization 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 (see instructions)?

- 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? ► **37b**

- 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 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

- 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 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? 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 ► **NONE**

- 42a The organization's books are in care of ► 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)?

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 and enter the amount of tax-exempt interest received or accrued during the tax year

► **43** ►

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

- b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

- 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? If "No," provide an explanation in Schedule O

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

	Yes	No
42b		X
42c		X

	Yes	No
44a		X
44b		X
44c		X
44d		



**SCHEDULE-A**  
**(Form 990 or 990-EZ)**
Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

OMB No. 1545-0047

**2010****Open to Public  
Inspection**Complete if the organization is a section 501(c)(3) organization or a section  
4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization

**WHITE BEAR BASEBALL ASSOCIATION**Employer identification number  
**41-1582256****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?  
 h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2010

**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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

### Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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 <b>Total.</b> Add lines 1 through 3						
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 <b>Public support.</b> Subtract line 5 from line 4						

### Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
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 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First five years.</b> 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						► <input type="checkbox"/>

### Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test—2010.</b> 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 type="checkbox"/>	
b <b>33 1/3% support test—2009.</b> 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 <b>10%-facts-and-circumstances test—2010.</b> 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 <b>10%-facts-and-circumstances test—2009.</b> 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 <b>Private foundation.</b> 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"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	3,500	9,855	2,196	500	1,824	17,875
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	70,044	81,986	100,454	114,633	98,296	465,413
3 Gross receipts from activities that are not an unrelated trade or business under section 513				44,488	33,552	78,040
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	73,544	91,841	102,650	159,621	133,672	561,328
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6 )						561,328

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	73,544	91,841	102,650	159,621	133,672	561,328
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	135	1,158	154			1,447
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	135	1,158	154			1,447
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on					0	
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12 )	73,679	92,999	102,804	159,621	133,672	562,775
14 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						► <input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	99.74 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	99.66 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b 33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		► <input type="checkbox"/>

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE O**  
(Form 990 or 990-EZ)  
Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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 990-EZ.

OMB No 1545-0047

**2010**  
Open to Public  
Inspection

Name of the organization

**WHITE BEAR BASEBALL ASSOCIATION**Employer identification number  
**41-1582256**

**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
--------------------	---------------

**EXPENSES**

TEAM & LIABILITY INSURANCE	\$ 4,837
REGISTRATION & EQUIPMENT	\$ 19,820
UNIFORMS & FIELD MAINT.	\$ 53,809
PORTRAITS & INHOUSE EVENT	\$ 9,379
BANK FEES	\$ 603
WEBSITE HOSTING FEES	\$ 885
TRAINING	\$ 408
BUSINESS REGISTRATION	\$ 70
RECOGNITION & YOUTH EVEN	\$ 1,674
<b>TOTAL</b>	<b>\$ 91,485</b>

**FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS**

<b>DESCRIPTION</b>	<b>BEG. OF YEAR</b>	<b>END OF YEAR</b>
	\$ 37,171	\$ 37,171
LESS ACCUMULATED DEPRECIATION	\$ 8,688	\$ 13,032
<b>TOTAL</b>	<b>\$ 28,483</b>	<b>\$ 24,139</b>

**FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE**

TO PROMOTE UNDERSTANDING, RESPECT, TEAMWORK, AND HEALTH LIFESTYLE FOR THE  
BOYS AND GIRLS AGES 7-19 THROUGH THE LESSONS OF BASEBALL.

Form **4562**Department of the Treasury  
Internal Revenue Service  
(99)**Depreciation and Amortization**

OMB No. 1545-0172

**(Including Information on Listed Property)****2010**Attachment  
Sequence No. **67**

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

Name(s) shown on return

**WHITE BEAR BASEBALL ASSOCIATION**Identifying number  
**41-1582256**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****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 instructions)	1	<b>500,000</b>
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	<b>2,000,000</b>
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 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 2011. 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	<b>4,344</b>

**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 2010	17		0		
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 2010 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		
i Nonresidential real property		27.5 yrs	MM	S/L		
		39 yrs	MM	S/L		
			MM	S/L		

**Section C—Assets Placed in Service During 2010 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 instructions	22	<b>4,344</b>
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2010)

DAA

**THERE ARE NO AMOUNTS FOR PAGE 2**

**Special Events Schedule**

Name \_\_\_\_\_

**Employer Identification Number**

## WHITE BEAR BASEBALL ASSOCIATION

41-1582256

	(A)	(B)	(C)	Others	Total
Gross receipts	<b>27,432</b>	<b>6,120</b>	<b>0</b>	<b>0</b>	<b>33,552</b>
Less contributions	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gross revenue	<b>27,432</b>	<b>6,120</b>	<b>0</b>	<b>0</b>	<b>33,552</b>
Less direct expenses	<b>746</b>	<b>5,073</b>	<b>0</b>	<b>0</b>	<b>5,819</b>
Net income (loss)	<b>26,686</b>	<b>1,047</b>	<b>0</b>	<b>0</b>	<b>27,733</b>

Description (A) **SALE OF FUNDRAISING CARDS**

(B) 14 AA TOURNAMENT/CONCESSION

(C) \_\_\_\_\_

Others \_\_\_\_\_

.801865 WHITE BEAR BASEBALL ASSOCIATION

41-1582256

FYE: 12/31/2010

## Federal Asset Report

### Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
<b>Other Depreciation:</b>											
1	Concession Stand Equipment	1/01/08	6,270				6,270	5	MO S/L	2,508	1,254
2	Batting Cage	1/01/08	30,901				30,901	10	MO S/L	6,180	3,090
<b>Total Other Depreciation</b>			<u>37,171</u>				<u>37,171</u>			<u>8,688</u>	<u>4,344</u>
<b>Total ACRS and Other Depreciation</b>			<u>37,171</u>				<u>37,171</u>			<u>8,688</u>	<u>4,344</u>
<b>Grand Totals</b>			<u>37,171</u>				<u>37,171</u>			<u>8,688</u>	<u>4,344</u>
<b>Less: Dispositions and Transfers</b>			<u>0</u>				<u>0</u>			<u>0</u>	<u>0</u>
<b>Less: Start-up/Org Expense</b>			<u>0</u>				<u>0</u>			<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>37,171</u>				<u>37,171</u>			<u>8,688</u>	<u>4,344</u>

801865 WHITE BEAR BASEBALL ASSOCIATION

41-1582256

FYE: 12/31/2010

## Federal Statements

### Special Events Direct Expenses

Description	Amount
COLUMN A	\$
SALE OF FUNDRAISING CARDS	<u>746</u>
SELLER EXPENSE	
SUBTOTAL	<u>746</u>
COLUMN B	
14 AA TOURNAMENT/CONCESSION	<u>5,073</u>
INDEPENDANT CONTRACTORS	
SUBTOTAL	<u>5,073</u>
TOTAL	<u>5,819</u>

DIRECT EXPENSES OTHER THAN FUNDRAISING EXPENSES  
REPORTED ON FORM 990-EZ, PAGE 1, LINE 6B.