See a Social Security Number? Say Something!
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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 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.*

OMB No 1545-1150

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning SEP 1, 2011 and ending MAR 31, 2012

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

C Name of organization
GREATER EL PASO FOOTBALL SHOWCASE, INC.
FKA SENIOR ALLSTAR BOWL, INC.

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
865 N. RESLER L

City or town, state or country, and ZIP + 4
EL PASO, TX 79912

D Employer identification number
74-2648822

E Telephone number
915-845-6900

F Group Exemption Number ▶

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

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

I Website: ▶ WWW.ALLSTARFOOTBALLCLASSIC.COM

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀(insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 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 ▶ $ 125,742.

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	98,226.
	2	Program service revenue including government fees and contracts		2	27,516.
	3	Membership dues and assessments		3	
	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	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 $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	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	125,742.
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	24,000.
	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	4,392.
	14	Occupancy, rent, utilities, and maintenance		14	14,601.
	15	Printing, publications, postage, and shipping		15	12,371.
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O		16	36,432.
	17	**Total expenses.** Add lines 10 through 16	▶	17	91,796.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	33,946.
	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	17,330.
	20	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O		20	<10,532.>
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	▶	21	40,744.

LHA **For Paperwork Reduction Act Notice, see the separate instructions.**

Form **990-EZ** (2011)

132171
02-06-12

99 11

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 [X]

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	24,956.	22	53,303.
23	Land and buildings		23	
24	Other assets (describe in Schedule O) SEE SCHEDULE O	774.	24	20,420.
25	Total assets	25,730.	25	73,723.
26	Total liabilities (describe in Schedule O) SEE SCHEDULE O	8,400.	26	32,979.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	17,330.	27	40,744.

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 [X]

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

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

28 SEE SCHEDULE O

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 28a 67,324.

29 SEE SCHEDULE O

(Grants $ 24,000.) If this amount includes foreign grants, check here ▶ [ ] 29a 24,000.

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 91,324.

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) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
RICHARD HERNANDEZ 865-L N. RESLER, EL PASO, TX 79912	EXECUTIVE DIRECTOR 1.00	0.	0.	0.
PAT O'NEILL 865-L N. RESLER, EL PASO, TX 79912	PRESIDENT 1.00	0.	0.	0.
JIM BOWDEN 865-L N. RESLER, EL PASO, TX 79912	VICE PRESIDENT 1.00	0.	0.	0.
LARRY W. HICKS 865-L N. RESLER, EL PASO, TX 79912	SECRETARY 1.00	0.	0.	0.
JUSTIN PRETIGER 865-L N. RESLER, EL PASO, TX 79912	TREASURER 1.00	0.	0.	0.
EDWARD ESCUDERO 865-L N. RESLER, EL PASO, TX 79912	BOARD MEMBER 1.00	0.	0.	0.
KENNETH OWEN 865-L N. RESLER, EL PASO, TX 79912	BOARD MEMBER 1.00	0.	0.	0.

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V [X]

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
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)	34	X	
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	N/A	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		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	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.	37b		X
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 tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a N/A			
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 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0.			
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	40b		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 ▶ 0.			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0.			
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	40e		X

41 List the states with which a copy of this return is filed. ▶ NONE

42a The organization's books are in care of ▶ RICK HERNANDEZ Telephone no. ▶ 915-845-6900

Located at ▶ 865 N. RESLER, STE L, EL PASO, TX ZIP + 4 ▶ 79912

			Yes	No
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.**	42b		X
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: ▶	42c		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 N/A			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
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	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
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*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		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 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. 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		

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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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." 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 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☒ Yes ☐ No

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 7-13-12

▶ EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DEAN CAMPBELL	Dean Campbell	7-2-12		P00015077

Firm's name ▶ WHITE + SAMANIEGO + CAMPBELL, LLP Firm's EIN ▶ 20-8709993

Firm's address ▶ 416 N. STANTON, SUITE 600 EL PASO, TX 79901-1237 Phone no. (915) 532-8400

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

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.

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization	Employer identification number
GREATER EL PASO FOOTBALL SHOWCASE, INC. FKA SENIOR ALLSTAR BOWL, INC.	74-2648822

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?

		Yes	No
(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?	11g(i)	
(ii)	A family member of a person described in (i) above?	11g(ii)	
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	

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? Yes	(iv) No	(v) Did you notify the organization in col. (i) of your support? Yes	(v) No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	(vi) No	(vii) Amount of support
Total									

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		12,000.	38,828.	31,000.	98,226.	180,054.
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		12,000.	38,828.	31,000.	98,226.	180,054.
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)						81,612.
6 **Public support.** Subtract line 5 from line 4						98,442.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4		12,000.	38,828.	31,000.	98,226.	180,054.
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)		17,749.	<2,014.>	<8,484.>	27,516.	34,767.
11 **Total support.** Add lines 7 through 10						214,821.

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 2011 (line 6, column (f) divided by line 11, column (f))	14	45.83 %
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	59.94 %

16a **33 1/3% support test - 2011.** 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 - 2010.** 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 - 2011.** 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 - 2010.** 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 ▶ ☐

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
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						
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)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
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.)						

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** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2011.** 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 ▶ ☐

b **33 1/3% support tests - 2010.** 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 ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

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).

THE ORGANIZATION HAS UNDERGONE SEVERAL CHANGES, INCLUDING THE NAME CHANGE FROM SENIOR ALLSTAR BOWL, INC. TO GREATER EL PASO FOOTBALL SHOWCASE, INC. THE CHANGE ALSO INCLUDES A CHANGE OF YEAR END FROM AUGUST 31ST TO MARCH 31ST. THESE CHANGES ARE REFLECTED ON THE CURRENT FORM 990 TAX RETURN. FOR MORE INFORMATION, SEE ATTACHED COPY OF THE RESOLUTIONS OF THE BOARD OF DIRECTORS.

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

2011

Open to Public Inspection

Name of the organization: GREATER EL PASO FOOTBALL SHOWCASE, INC.
FKA SENIOR ALLSTAR BOWL, INC.

Employer identification number: 74-2648822

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

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
ADVERTISING	10,329.
INSURANCE	1,888.
OFFICE EXPENSES - OPERATIONS	8,698.
TRAVEL	15,517.
TOTAL TO FORM 990-EZ, LINE 16	36,432.

FORM 990-EZ, PART I, LINE 20, CHANGES IN NET ASSETS:

CHANGES IN NET ASSETS OR FUND BALANCES:	AMOUNT:
PRIOR PERIOD ADJUSTMENT	-10,532.

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNDEPOSITED FUNDS	774.	0.
SECURITY DEPOSITS	0.	420.
ACCOUNTS RECEIVABLE	0.	20,000.
TOTAL TO FORM 990-EZ, LINE 24	774.	20,420.

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE	8,400.	32,979.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE EXEMPT PURPOSE OF THE SENIOR ALLSTAR BOWL, INC IS TO: 1) HOLD AN ANNUAL FOOTBALL GAME THE END OF EACH YEAR THAT SHOWCASES THE ALL STAR FOOTBALL PLAYERS OF EL

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
2011
Open to Public Inspection

Name of the organization: GREATER EL PASO FOOTBALL SHOWCASE, INC. FKA SENIOR ALLSTAR BOWL, INC.

Employer identification number: 74-2648822

PASO, TEXAS AREA HIGH SCHOOLS, AS WELL AS EL PASO, TEXAS AREA HIGH SCHOOL BANDS AND CHEERLEADERS; AND 2) RAISE MONEY FROM THE ANNUAL ALL STAR FOOTBALL GAME TO FUND SCHOLARSHIPS FOR ELIGIBLE HIGH SCHOOL STUDENTS WHO PARTICIPATED IN SPORTS, CHEERLEADING AND/OR BAND IN EL PASO, TEXAS AREA HIGH SCHOOLS.

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:

ALL STAR HIGH SCHOOL FOOTBALL GAME IN EL PASO, TEXAS. THE ORGANIZATION SELECTS ABOUT FIFTY HIGH SCHOOL ALL STAR FOOTBALL PLAYERS FROM LOCAL HIGH SCHOOLS AND DOZENS OF CHEERLEADERS AND BAND MEMBERS TO PARTICIPATE IN AN ANNUAL FOOTBALL GAME TO RAISE MONEY FOR COLLEGE SCHOLARSHIPS.

FORM 990-EZ, PART III, LINE 29, PROGRAM SERVICE ACCOMPLISHMENTS:

SCHOLARSHIP PROGRAM FOR GRADUATES OF HIGH SCHOOLS IN THE AREA OF EL PASO, TEXAS. THE ORGANIZATION ACCEPTS SCHOLARSHIP APPLICATIONS FROM ELIGIBLE HIGH SCHOOL GRADUATES AND AWARDS SCHOLARSHIPS ON THE BASIS OF SELECTIVE CRITERIA. 24 SCHOLARSHIPS WERE GRANTED AT $1,000 EACH.

FORM 990-EZ, PART V, LINE 34

CHANGES MADE TO THE ORGANIZING OR GOVERNING DOCUMENTS

THE ORGANIZATION HAS UNDERGONE SEVERAL CHANGES, INCLUDING THE NAME CHANGE FROM SENIOR ALLSTAR BOWL, INC. TO GREATER EL PASO FOOTBALL SHOWCASE, INC. THE CHANGE ALSO INCLUDES A CHANGE OF YEAR END FROM AUGUST 31ST TO MARCH 31ST. THESE CHANGES ARE REFLECTED ON THE CURRENT

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

2011

Open to Public Inspection

Name of the organization	Employer identification number
GREATER EL PASO FOOTBALL SHOWCASE, INC. FKA SENIOR ALLSTAR BOWL, INC.	74-2648822

FORM 990 TAX RETURN. FOR MORE INFORMATION, SEE ATTACHED COPY OF THE RESOLUTIONS OF THE BOARD OF DIRECTORS.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

RESOLUTIONS OF THE BOARD OF DIRECTORS OF
SENIOR ALLSTAR BOWL, INC.
(soon to be GREATER EL PASO FOOTBALL SHOWCASE, INC.)

WHEREAS, the Board of Directors believe that it is in the best interests of the corporation to amend the currently existing Bylaws adopted on or about October 6, 1992;

WHEREAS, the Board of Directors believe that it is in the best interests of the corporation to establish a new registered agent, registered address, and principal executive office,

WHEREAS, the terms of certain members of the Board of Directors have expired and new Directors need to be elected;

WHEREAS, the Board of Directors believe that this corporation will best be governed by a Board of Directors consisting of seven (7) members;

WHEREAS, the Board of Directors believe that it is in the best interests of the corporation to appoint new officers of the corporation;

WHEREAS, the corporation was involuntarily dissolved on January 16, 2008, by the Texas Secretary of State for failure to file the periodic report required by law;

WHEREAS, the Board of Directors believe that it is in the best interests of the corporation for the corporation to continue to conduct business as a Texas non-profit corporation;

WHEREAS, the Board of Directors believe that it is in the best interests of the corporation to file the delinquent periodic report required by law to reinstate the corporation pursuant to the Texas Non-Profit Corporations Act;

WHEREAS, the Board of Directors believe that it is in the best interests of the corporation for the corporation to change its name from "Senior Allstar Bowl, Inc." to "Greater El Paso Football Showcase, Inc.";

WHEREAS, the Board of Directors believe that it is in the best interests of the corporation to amend its Articles of Incorporation (now Certificate of Formation) to change the corporations name and effect other changes;

WHEREAS, the Board of Directors believe that it is in the best interests of the corporation to secure the services of White Samaniego + Campbell to assist the corporation in compliance with relevant tax laws and accounting requirements;

NOW, THEREFORE, BE IT RESOLVED, the Amended and Restated Bylaws for the governance of this corporation in the form attached hereto as Exhibit "A" are adopted, approved, and ratified as the Bylaws of this Corporation;

RESOLVED FURTHER, that the Secretary or Assistant Secretary of the corporation, when appointed, is authorized and directed to execute a certificate of adoption of these Amended and Restated Bylaws and to insert them as certified in this corporation's Minute Book, and to see that a copy, similarly certified, is kept at this corporation's principal office for the transaction of its business;

RESOLVED FURTHER, that upon the execution of the Consent to Act as Registered Agent in the form attached hereto as Exhibit "B", the registered agent of the corporation shall be Rick Hernandez and the registered address of the corporation shall be located at 865 N. Resler, Suite L, El Paso, Texas 79912;

RESOLVED FURTHER, that the principal executive office of this corporation shall be located at 124 W. Castellano Drive, Suite 100, El Paso, Texas 79912;

RESOLVED FURTHER, that the number of Directors of the corporation shall be set at seven (7) until such time as that number may be changed in accordance with the corporation's Certificate of Formation and Bylaws, as amended;

RESOLVED FURTHER, that the following persons are elected as Directors of the corporation to serve until their successors shall be duly elected or appointed, unless he or she resigns, is removed from office, or is otherwise disqualified from serving as a Director of this corporation, to take their respective positions as Directors immediately upon such election:

Jim Bowden, DDS
Edward Escudero
Rick Hernandez
Larry W. Hicks
Pat O'Neill
Kenneth Owen
Justin Pretiger

RESOLVED FURTHER, that the following persons are elected to the office indicated next to their names to serve until their successor shall be duly elected or appointed, unless he or she resigns, is removed from office, or is otherwise disqualified from serving as an officer of this corporation, to take their respective offices immediately upon such election:

Office	Name
Executive Director	Rick Hernandez
President	Pat O'Neill
Vice President	Jim Bowden, DDS
Secretary	Larry W. Hicks
Treasurer	Justin Pretiger
Assistant Secretary and Assistant Treasurer	Kimberly A. Norvell

RESOLVED FURTHER, that the form titled "Periodic Report of a Nonprofit Corporation," as attached at Exhibit "C" and required to be filed with the Texas Secretary of State, is hereby approved and any officer of this corporation, when appointed, is hereby authorized and directed to execute the form and forward it in accordance with the requirements of the Texas Secretary of State;

RESOLVED FURTHER, that the name of this corporation shall be changed from "Senior Allstar Bowl, Inc." to "Greater El Paso Football Showcase, Inc.";

RESOLVED FURTHER, that the Amended and Restated Certificate of Formation in the form attached hereto as Exhibit "D" is adopted, approved, and ratified as the Certificate of Formation of this corporation;

RESOLVED FURTHER, that the Secretary or Assistant Secretary of the corporation is hereby authorized and instructed to execute the Amended and Restated Certificate of Formation, to file the same with the Texas Secretary of State, and to insert in the Minute Book of this corporation a copy of the Amended and Restated Certificate of Formation as filed in and certified by the Office of the Texas Secretary of State;

RESOLVED FURTHER, that the Executive Director and Treasurer are authorized to retain White Samaniego + Campbell as the corporation's accounting firm to assist the corporation in compliance with relevant tax laws and accounting requirements as the Executive Director and/or Treasurer may determine from time to time; and

RESOLVED FURTHER, that the officers of this corporation are, and each acting alone is, hereby authorized to do and perform any and all such acts, including execution of any documents or certificates, as said officers shall deem necessary or advisable, to carry out the purposes of the foregoing resolutions.

CERTIFICATE

The undersigned, being the duly appointed and acting Secretary or Assistant Secretary of Greater El Paso Football Showcase, Inc., a Texas nonprofit corporation (formerly Senior Allstar Bowl, Inc.), hereby certifies that the attached resolutions were duly adopted by action of the Board of Directors on March 21, 2012.

Executed this 21st day of March, 2012.

Kim Howell
Secretary/Assistant Secretary

K:\LWH\Greater EP Football Showcase, Inc\Minutes\resolutions01a.doc

Form **3115**
(Rev. December 2009)
Department of the Treasury
Internal Revenue Service

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)

GREATER EL PASO FOOTBALL SHOWCASE, INC.
FKA SENIOR ALLSTAR BOWL, INC.

Identification number (see instructions)
74-2648822

Principal business activity code number (see instructions)

Number, street, and room or suite no. If a P.O. box, see the instructions.
865 N. RESLER, STE L

Tax year of change begins (MM/DD/YYYY) 09/01/2011

Tax year of change ends (MM/DD/YYYY) 03/31/2012

City or town, state, and ZIP code
EL PASO, TX 79912

Name of contact person (see instructions)
RICHARD HERNANDEZ

Name of applicant(s) (if different than filer) and identification number(s) (see instructions)

Contact person's telephone number
915-845-6900

If the applicant is a member of a consolidated group, check this box ▶ ☐

If **Form 2848,** Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ▶ ☒

Check the box to indicate the type of applicant.

- ☐ Individual
- ☐ Corporation
- ☐ Controlled foreign corporation (Sec 957)
- ☐ 10/50 corporation (Sec 904(d)(2)(E))
- ☐ Qualified personal service corporation (Sec 448(d)(2))
- ☐ Cooperative (Sec. 1381)
- ☐ Partnership
- ☐ S corporation
- ☐ Insurance co. (Sec 816(a))
- ☐ Insurance co. (Sec. 831)
- ☐ Other (specify) ▶
- ☒ Exempt organization. Enter Code section ▶ 501(C)(3)

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- ☐ Depreciation or Amortization
- ☐ Financial Products and/or Financial Activities of Financial Institutions
- ☒ Other (specify) ▶ OVERALL CHANGE IN ACCOUNTING METHOD

Caution. *To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested*

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change See instructions ▶ (a) Change No. 122 (b) Other ☐ Description ▶		
2 Do any of the scope limitations described in section 4 02 of Rev. Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation		X

Note. *Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable)*

Part II Information For All Requests	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures		X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		

Signature *(see instructions)*

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

Filer

Rick H 7-13-12
Signature and date

Rick Hernandez - Executive Director
Name and title (print or type)

Preparer (other than filer/applicant)

Dean Campbell 7-2-12
Signature of individual preparing the application and date

DEAN CAMPBELL
Name of individual preparing the application (print or type)

WHITE + SAMANIEGO + CAMPBELL, LLP
Name of firm preparing the application

Part II Information For All Requests (continued)

		Yes	No
4c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?		
	If "Yes," attach the consent statement from the director.		
e	Is the request to change the method of accounting being filed under the 90-day or 120-day window period?		
	If "Yes," check the box for the applicable window period and attach the required statement (see instructions). ☐ 90 day ☐ 120 day Date examination ended ▶ _____		
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination Name ▶ _____ Telephone no. ▶ _____ Tax year(s) ▶ _____		
g	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?		
5a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?		X
	If "Yes," enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ▶ _____ Telephone no ▶ _____ Tax year(s) ▶ _____		
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		
c	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?		X
	If "Yes," attach an explanation		
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's **(a)** name, **(b)** identification number, **(c)** address, and **(d)** tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.		
7	If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?		X
	If "Yes," the applicant is **not** eligible to make the change		
8a	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		X
b	If "Yes," attach an explanation.		
9a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?		X
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation		
10a	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		X
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s)		
11	Is the applicant requesting to change its **overall** method of accounting?	X	
	If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form		
	Present method: ☒ Cash ☐ Accrual ☐ Hybrid (attach description)		
	Proposed method: ☐ Cash ☒ Accrual ☐ Hybrid (attach description)		

Part II Information For All Requests (continued)	Yes	No
12 If the applicant is either (i) **not** changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: a The item(s) being changed. b The applicant's present method for the item(s) being changed. c The applicant's proposed method for the item(s) being changed. d The applicant's present overall method of accounting (cash, accrual, or hybrid).		
13 Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application		
14 Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation.	X	
15a Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?		X
b If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application		
16 Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?		X
17 If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change		

1st preceding year ended mo 08 yr 2011	2nd preceding year ended mo 08 yr 2010	3rd preceding year ended mo 08 yr 2009
$ 48,524.	$ 70,960.	$ 69,503.

Part III Information For Advance Consent Request	Yes	No
18 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures		
19 Attach a full explanation of the legal basis supporting the proposed method for the item being changed Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists		
20 Attach a copy of all documents related to the proposed change (see instructions)		
21 Attach a statement of the applicant's reasons for the proposed change		
22 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation		
23a Enter the amount of **user fee** attached to this application (see instructions). ▶ $ _____		
b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)		

Part IV Section 481(a) Adjustment	Yes	No
24 Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If "Yes," do not complete lines 25, 26, and 27 below.		X
25 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ $ _____ Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant		

Part IV Section 481(a) Adjustment (continued)	Yes	No
26 If the section 481(a) adjustment is an increase to income of less than $25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		X
27 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		X

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed)

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change If none, state "None " Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g

		Amount
a	Income accrued but not received (such as accounts receivable)	$ NONE
b	Income received or reported before it was earned (such as advanced payments) Attach a description of the income and the legal basis for the proposed method	NONE
c	Expenses accrued but not paid (such as accounts payable)	NONE
d	Prepaid expenses previously deducted	NONE
e	Supplies on hand previously deducted and/or not previously reported	NONE
f	Inventory on hand previously deducted and/or not previously reported Complete Schedule D, Part II	NONE
g	Other amounts (specify) Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶ NONE	NONE
h	**Net section 481(a) adjustment** (Combine lines 1a -1g) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25	$

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☒ No

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e g., tax-exempt organization returns) for that period If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

Schedule B - Change to the Deferral Method for Advance Payments (see instructions)

1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5 02 of Rev Proc 2004-34, 2004-1 C B 991, attach the following information.

a A statement explaining how the advance payments meet the definition in section 4.01 of Rev Proc. 2004-34

b If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8 02(3)(a)-(c) of Rev Proc 2004-34

c If the applicant is filing under the advance consent provisions of Rev. Proc 97-27, the information required by section 8 03(2)(a)-(f) of Rev Proc. 2004-34

2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1 451-5(b)(1)(ii), attach the following

a A statement explaining how the advance payments meet the definition in Regulations section 1 451-5(a)(1).

b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1 451-5(a)(2)(i) and (3).

c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports See Regulations section 1 451-5(b)(1)(ii).

d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

GREATER EL PASO FOOTBALL SHOWCASE, INC. 74-2648822

FORM 3115 PART II, INFORMATION FOR ALL REQUESTS STATEMENT 1

LINE	EXPLANATION OR DESCRIPTION
13	TAXPAYER IS AN EXEMPT ORGANIZATION UNDER SEC. 501(C)(3) THE ORGANIZATION SELECTS ABOUT FIFTY HIGH SCHOOL ALL STAR FOOTBALL PLAYERS FROM LOCAL HIGH SCHOOLS AND DOZENS OF CHEERLEADERS AND BAND MEMBERS TO PARTICIPATE IN AN ANNUAL FOOTBALL GAME TO RAISE MONEY FOR COLLEGE SCHOLARSHIPS.

Form **2848**
(Rev March 2012)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No 1545-0150

For IRS Use Only
Received by
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: *A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS*

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
GREATER EL PASO FOOTBALL SHOWCASE, INC. FKA SENIOR ALLSTAR BOWL, INC. 865 N. RESLER, NO. L EL PASO, TX 79912	74-2648822	
	Daytime telephone number 915-845-6900	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address		
DEAN CAMPBELL 416 N STANTON, SUITE 600 EL PASO, TX 79901-1243	CAF No. 7800-15437R PTIN P00015077 Telephone No. 915-532-8400 Fax No. 915-532-8405	
Check if to be sent notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐	
MARISSA MOLINA 416 N STANTON, SUITE 600 EL PASO, TX 79901-1243	CAF No. 0307-14615R PTIN P01608477 Telephone No. 915-532-8400 Fax No. 915-532-8405	
Check if to be sent notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐	
CYNTHIA MORALES 416 N STANTON, SUITE 600 EL PASO, TX 79901-1243	CAF No. 0309-17499R PTIN P01581034 Telephone No. 915-532-8400 Fax No. 915-532-8405	
	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐	

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
CHANGE IN ACCOUNTING METHOD	3115	03/31/12
RETURN OF EXEMPT ORGANIZATION	990-EZ	03/31/12

4 Specific use not recorded on Centralized Authorization File (CAF) If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ▶ ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized: _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

6 **Retention/revocation of prior power(s) of attorney** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Rick H — Signature
7-13-12 — Date
Executive Director — Title (if applicable)
Rick Hernandez — Print Name
PIN Number
GREATER EL PASO FOOTBALL SHOWCASE, INC. FKA SENIOR ALLSTAR BOWL, INC — Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
d Officer - a bona fide officer of the taxpayer's organization.
e Full-Time Employee - a full-time employee of the taxpayer
f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions**
k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
B	TEXAS	028784	Allen Campbell	6-28-12
B	TEXAS	093929	Marissa Molina	6-28-12
B	TEXAS	098189	Cynthia Morales	6/28/12