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# Short Form
# Return of Organization Exempt From Income Tax

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 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

**2008**

**Open to Public Inspection**

A For 2008 calendar year, or tax year beginning MARCH 01 , 2008, and ending FEBRUARY 28 , 20 09

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization
Fraternal Order of Eagles

No. & street (or P.O. box, if mail is not delivered to street address) Room/ suite
1217 South Riverside Dr

City or town, state or country, and ZIP + 4
Espanola NM 87532

D Employer identification number
85-0226005

E Telephone number
(505)753-5551

F Group Exemption Number ▶

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

G Accounting method: [X] Cash [ ] Accrual Other (specify) ▶

I **Website:** ▶N/A

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

J **Organization type** (check only one) – [ ] 501(c)( ) ◀ (insert no ) [ ] 4947(a)(1) or [ ] 527

K Check▶ [ ] if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $1,000,000 or more, file Form 990 instead of Form 990-EZ .. ▶ $ 58,430

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

| | | | | | |
|---|---|---|---|---|---|
| REVENUE | 1 | Contributions, gifts, grants, and similar amounts received | | 1 | |
| | 2 | Program service revenue including government fees and contracts | | 2 | |
| | 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) (attach schedule) | | 5c | |
| | 6 | Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ [ ] | | | |
| | a | Gross revenue (not including $ _____ of contributions reported on line 1) | 6a | | |
| | b | Less: direct expenses other than fundraising expenses | 6b | | |
| | c | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | | 6c | |
| | 7a | Gross sales of inventory, less returns and allowances | 7a 51,240 | | |
| | b | Less: cost of goods sold | 7b 24,448 | | |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) #1 | | 7c | 26,792 |
| | 8 | Other revenue (describe ▶ See attachment #2 ) | | 8 | 7,190 |
| | 9 | **Total revenue.** All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶ | | 9 | 33,982 |
| EXPENSES | 10 | Grants and similar amounts paid (attach schedule) | | 10 | |
| | 11 | Benefits paid to or for members | | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | | 12 | |
| | 13 | Professional fees and other payments to independent contractors | | 13 | |
| | 14 | Occupancy, rent, utilities, and maintenance | | 14 | |
| | 15 | Printing, publications, postage, and shipping | | 15 | |
| | 16 | Other expenses (describe ▶ See attachment #3 ) | | 16 | 40,397 |
| | 17 | **Total expenses.** Add lines 10 through 16 ▶ | | 17 | 40,397 |
| NET ASSETS | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | | 18 | -6,415 |
| | 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 | 321 |
| | 20 | Other changes in net assets or fund balances (attach explanation) | | 20 | |
| | 21 | Net assets or fund balances at end of year Combine lines 18 through 20 ▶ | | 21 | -6,094 |

## Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ.

| (See instructions for Part II.) | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|
| 22 | Cash, savings, and investments | 321 | 22 | 588 |
| 23 | Land and buildings | | 23 | |
| 24 | Other assets (describe ▶ ) | | 24 | |
| 25 | **Total assets** | 321 | 25 | 588 |
| 26 | **Total liabilities** (describe ▶ ) | 0 | 26 | 0 |
| 27 | **Net assets or fund balances** (line 27 of column (B) must agree with line 21) | 321 | 27 | 588 |

**For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.** Form **990-EZ** (2008)

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**Part III Statement of Program Service Accomplishments** (See the instructions for Part III.)

What is the organization's primary exempt purpose? See attachment #4

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.

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

| | | | |
|---|---|---|---|
| 28 | (Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 28a | |
| 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 (attach schedule) (Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 31a | |
| 32 | **Total program service expenses** (add lines 28a through 31a) ▶ | 32 | 0 |

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instr for 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 |
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**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

| | | | Yes | No |
|---|---|---|---|---|
| 33 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | 33 | | X |
| 34 | Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes | 34 | | X |
| 35 | If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. | | | |
| a | Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements? | 35a | | X |
| b | If "Yes," has it filed a tax return on **Form 990-T** for this year? | 35b | | X |
| 36 | Was there a liquidation, dissolution, termination, or substantial contraction 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 | | | |
| b | Did the organization file **Form 1120-POL** for this year? | 37b | | X |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return? | 38a | | X |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved. 38b | | | |
| 39 | Section 501(c)(7) organizations Enter: | | | |
| a | Initiation fees and capital contributions included on line 9 39a | | | |
| b | Gross receipts, included on line 9, for public use of club facilities 39b | | | |
| 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 (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I | 40b | | X |
| c | Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ | | | |
| d | 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 | 40e | | X |

41 List the states with which a copy of this return is filed ▶ NM

42a The books are in care of ▶ See attachment #5 Telephone no. ▶

Located at ▶ ZIP + 4 ▶

| | | | 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)? | 42b | | X |
| | 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 ▶ | 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

| | | | Yes | No |
|---|---|---|---|---|
| 44 | Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44 | | X |
| 45 | Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ | 45 | | X |

  

**Part VI** **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

| | | | Yes | No |
|---|---|---|---|---|
| 46 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | | X |
| 47 | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | X |
| 48 | Is the organization operating 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(s) a section 527 organization? | 49b | | X |

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and address of each employee paid more than $100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|---|---|---|---|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of other employees paid over $100,000 ▶ | | | | |

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

| (a) Name and address of each independent contractor paid more than $100,000 | (b) Type of service | (c) Compensation |
|---|---|---|
| NONE | | |
| | | |
| | | |
| | | |
| | | |
| Total number of other independent contractors each receiving over $100,000 ▶ | | |

**Sign Here**

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.

Rudolph Reyes — Signature of officer — Date: 12-17-10

Ted H Gutierrez — Grand Aerie Agent

Type or print name and title.

**Paid Preparer's Use Only**

| | | | | |
|---|---|---|---|---|
| Preparer's signature ▶ | Yvon Rael | Date 5-15-2009 | Check if self-employed ▶ ☐ | Preparer's Identifying No (See instr.) |
| Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ | RAEL INC<br>RT 4 BOX 195 14 | | EIN ▶ | |
| | | | Phone no. ▶ 505- 753-0570 | |

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

# SCHEDULE OF GROSS PROFIT OR (LOSS) FROM SALE OF INVENTORY

Attachment 1: page 1 - 990-EZ Page 1, Part I, line 7 **Keep for Your Records**

Keep For Your Records | **For calendar year 2008 or tax period beginning** 03-01-2008 **, and ending** 02-28-2009.

**Name of Organization**
Fraternal Order of Eagles

**Employer Identification Number**
85-0226005

| Type of Inventory sold | Gross Sales | Cost of Goods | Gross Profit or (Loss) |
|---|---|---|---|
| Liquor, Beer, Snacks | 51,240 | 24,448 | 26,792 |
| Total | 51,240 | 24,448 | 26,792 |

# SCHEDULE OF OTHER REVENUE

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 8

Open to Public Inspection

**For calendar year 2008 or tax period beginning** 03-01-2008, **and ending** 02-28-2009.

| **Name of Organization** | **Employer Identification Number** |
|---|---|
| Fraternal Order of Eagles | 85-0226005 |

| Description of Other Revenue | Amount |
|---|---|
| Hall Rental Income | 7,190 |
| **Total** | 7,190 |

# SCHEDULE OF OTHER EXPENSES

Attachment 3: page 1 - 990-EZ Page 1, Part I, Line 16

Open to Public Inspection

For calendar year 2008 or tax period beginning 03-01-2008, and ending 02-28-2009.

| Name of Organization | Employer Identification Number |
|---|---|
| Fraternal Order of Eagles | 85-0226005 |

| Description of Other Expenses | Amount |
|---|---|
| Air Freshners | 709 |
| Bank Charges | 475 |
| Gulf Tournment Sponorship | 100 |
| Casual Labor | 278 |
| City Tax | 3 |
| CO2 Expense | 81 |
| Accounting Service | 4,808 |
| Other Contractual Services | 5,207 |
| Dish Net | 1,808 |
| Equipment Rental | 225 |
| Gravel for Parking Lot | 250 |
| Hazardous Materials Charge | 12 |
| Lease | 86 |
| Office Supplies | 173 |
| Postage, Mailing Service | 124 |
| Supplies | 874 |
| Telephone | 699 |
| Other Taxo | 2 |
| Liability Insurance | 1,418 |
| Payroll Expenses | 12,098 |
| Payroll Taxes | 1,893 |
| Picnic Expenses | 201 |
| Refuse | 825 |
| State Tax | 9 |
| Taxes & Licenses | 809 |
| Utilities | 5,313 |
| State Workers Comp Fee | 13 |
| Workers Comp Insurance | 1,784 |
| Workshop Expenses | 120 |
| Total | 40,397 |

# PRIMARY EXEMPT PURPOSE

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

| Open to Public Inspection | For calendar year 2008 or tax period beginning 03-01 , and ending 02-28-2009. | |
|---|---|---|
| **Name of Organization** | | **Employer Identification Number** |
| Fraternal Order of Eagles | | 85-0226005 |

Primary Purpose

Fraternal Order of Eagles is an organization dedicated to offer community services where such services are needed. The oranization has always had doors open to the needy. Food drives are to help families in need. The organization is always ready to assist in situations where community citizen may benefit through ordanices and laws that help them improve their livelyhood. The organization also offers to hall to member families who have expierence a death in their families by using the hall rent free meals or other gatherings.