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# Return of Organization Exempt From Income Tax

**2008**

**Open to Public Inspection**

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)

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2008 calendar year, or tax year beginning 5/1/2008, and ending 4/30/2009

**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 PARKERSBUR LOYAL ORDER OF MOOSE #  
 Doing Business As \_\_\_\_\_  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
P O BOX 1582  
 City or town, state or country, and ZIP + 4  
PARKERSBUR WV 26102

**D** Employer identification number  
55-0221134

**E** Telephone number  
(304) 422-6176

**F** Name and address of principal officer  
DANNY PERRY STREET, PARKERSBUR, WV 26101

**G** Gross receipts \$ 913,972

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)

**I** Tax-exempt status  501(c) ( 8 ) ◀ (insert no )  4947(a)(1) or  527

**J** Website: ▶ N/A

**K** Type of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation \_\_\_\_\_

**M** State of legal domicile \_\_\_\_\_

**H(c)** Group exemption number ▶ \_\_\_\_\_

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities	<u>THE LODGE UNITES ITS MEMBERS IN THE BONDS OF FRATERNITY, BENEVOLENCE, AND CHARITY, THIS IS ACCOMPLISHED THROUGH A YEAR ROUND SCHEDULE OF SOCIAL AND RECREATIONAL ACTIVITIES FOR MEMBERS AND THEIR FAMILIES, ESTIMATED TO 1900</u>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	<u>3</u>	<u>0</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>0</u>
	5	Total number of employees (Part V, line 2a)	<u>5</u>	<u>0</u>
	6	Total number of volunteers (estimate if necessary)	<u>6</u>	<u>0</u>
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	<u>7a</u>	<u>41</u>
7b	Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u>	<u>0</u>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	<u>0</u>	<u>50,276</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>99,322</u>	<u>9,782</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>31</u>	<u>38</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>260,168</u>	<u>295,144</u>
	12		<u>359,521</u>	<u>355,240</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>0</u>	<u>0</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>145,474</u>	<u>160,317</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	<u>0</u>	<u>0</u>
	17	Other expenses (Part IX, column (A), lines 11a, 11d, 11f–24f)	<u>182,219</u>	<u>161,872</u>
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>327,693</u>	<u>322,189</u>	
19	Revenue less expenses. Subtract line 18 from line 12	<u>31,828</u>	<u>33,051</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	<u>1,196,682</u>	<u>1,219,243</u>
	22	Net assets or fund balances Subtract line 21 from line 20	<u>328,021</u>	<u>298,393</u>
22		<u>868,661</u>	<u>920,850</u>	

**Part II Signature Block**

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: Daniel B. Perry Date: 04/26/10  
 Type or print name and title: Daniel B. Perry Administrator

**Paid Preparer's Use Only**  
 Preparer's signature: Nickie Hunt Date: 4/26/2010  
 Check if self-employed:  Preparer's identifying number (see instructions): P00366241  
 Firm's name (or yours if self-employed), address, and ZIP + 4: ANGELL ACCOUNTING ASSOCIATES  
224 WALNUT STREET, RAVENSWOOD, WV 26164  
 EIN: \_\_\_\_\_ Phone no: 304-273-5406

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

SCANNED MAY 26 2010

RECEIVED  
MAY 10 2010  
CODEN, UT

14

**Part III Statement of Program Service Accomplishments** (see instructions)

1 Briefly describe the organization's mission:  
THE LODGE UNITES ITS MEMBERS IN THE BONDS OF FRATERNITY, BENEVOLENCE, AND CHARITY, THIS IS ACCOMPLISHED THROUGH A YEAR ROUND SCHEDULE OF SOCIAL AND RECREATIONAL ACTIVITIES FOR MEMBERS AND THEIR FAMILIES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code \_\_\_\_\_) (Expenses \$ 80,910 including grants of \$ 0) (Revenue \$ 0)  
THE LODGE UNITES ITS MEMBERS INC THE BONDS OF FRATERNITY

4b (Code \_\_\_\_\_) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4c (Code \_\_\_\_\_) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4d Other program services. (Describe in Schedule O )  
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ▶ \$ 80,910 (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .		
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .		X
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a Did the organization maintain an office, employees, or agents outside of the U S ? . . . . .		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I . . . . .		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J . . . . .		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25 . . . . .		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .		
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I . . . . .		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b>	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>c</b>	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		X
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		X
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		X
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .</i>		X
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		X
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable . . . . .		
<b>1a</b>			
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
<b>1b</b>			
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .		
<b>1c</b>			
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		
<b>2a</b>			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> this return. (see instructions)		
<b>2b</b>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .		X
<b>3a</b>			
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .		
<b>3b</b>			
<b>4a</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)? . . . . .		X
<b>4a</b>			
<b>b</b>	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.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>5a</b>			
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
<b>5b</b>			
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .		X
<b>5c</b>			
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible? . . . . .		X
<b>6a</b>			
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? . . . . .		
<b>7a</b>			
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		
<b>7c</b>			
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
<b>7d</b>			
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
<b>7e</b>			
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		
<b>7f</b>			
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>7g</b>			
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .		
<b>7h</b>			
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		
<b>8</b>			
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		
<b>9a</b>			
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations. Enter:</b>		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		
<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .		
<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations. Enter.</b>		
<b>a</b>	Gross income from members or shareholders . . . . .		
<b>11a</b>			
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .		
<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .		
<b>12b</b>			



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
DANIEL PERRY ADMINISTRATOR	40	X		X		X	0	0	0	
HERMAN E. CAMPBELL GOVERNOR	2	X					0	0	0	
RANDY LOCKHART JR PAST GOV	2	X					0	0	0	
PAUL DAVIS JR GOVERNOR	2	X					0	0	0	
MARK MACE TREASURER	2	X					0	0	0	
DAN SLAVIN PRELATE	2	X					0	0	0	
JOHN SAMS TRUSTEE	2	X					0	0	0	
PAUL COCHRAN TRUSTEE	2	X					0	0	0	
ELDON KERNS TRUSTEE	2	X					0	0	0	
	2	X					0	0	0	
	0						0	0	0	
	0						0	0	0	
	0						0	0	0	
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	0						0	0	0	
	0						0	0	0	
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	0						0	0	0	



**Part VIII Statement of Revenue**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . . . .	1a 0				
	b Membership dues . . . . .	1b 19,219				
	c Fundraising events . . . . .	1c 0				
	d Related organizations . . . . .	1d 0				
	e Government grants (contributions) . . . . .	1e 0				
	f All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f 31,057				
	g Noncash contributions included in lines 1a-1f. \$ . . . . .	0				
	h Total. Add lines 1a-1f . . . . .	▶ 50,276				
	Program Service Revenue	2a COMMITTEE INCOME . . . . .	Business Code			
b . . . . .		9,782		41	9,782	
c . . . . .		0				
d . . . . .		0				
e . . . . .		0				
f All other program service revenue . . . . .		0				
g Total. Add lines 2a-2f . . . . .		▶ 9,782				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . .	▶ 38				
	4 Income from investment of tax-exempt bond proceeds . . . . .	▶ 0				
	5 Royalties . . . . .	▶ 0				
	6a Gross Rents . . . . .	(i) Real				
		(ii) Personal				
		b Less: rental expenses . . . . .				
		c Rental income or (loss) . . . . .	0	0		
	d Net rental income or (loss) . . . . .	▶ 0				
	7a Gross amount from sales of assets other than inventory . . . . .	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses . . . . .	0	0		
		c Gain or (loss) . . . . .	0	0		
	d Net gain or (loss) . . . . .	▶ 0				
	8a Gross income from fundraising events (not including \$ . . . . . of contributions reported on line 1c). See Part IV, line 18 . . . . .	a	0			
		b Less: direct expenses . . . . .	b 0			
c Net income or (loss) from fundraising events . . . . .		▶ 0				
9a Gross income from gaming activities. See Part IV, line 19. . . . .	a	627,523				
	b Less: direct expenses . . . . .	b 445,960				
	c Net income or (loss) from gaming activities . . . . .	▶ 181,563				
10a Gross sales of inventory, less returns and allowances . . . . .	a	226,353				
	b Less. cost of goods sold . . . . .	b 112,772				
	c Net income or (loss) from sales of inventory . . . . .	▶ 113,581				
Miscellaneous Revenue	11a . . . . .	Business Code				
	b . . . . .	0				
	c . . . . .	0				
	d All other revenue . . . . .	0				
	e Total. Add lines 11a-11d . . . . .	▶ 0				
	12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . .	▶ 355,240	0	41	9,782	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . . .	0			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	0			
4	Benefits paid to or for members . . . . .	0			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	144,996			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . .	0			
7	Other salaries and wages . . . . .				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . .	0			
9	Other employee benefits . . . . .	0			
10	Payroll taxes . . . . .	15,321			
11	Fees for services (non-employees):				
a	Management . . . . .	0			
b	Legal . . . . .	0			
c	Accounting . . . . .	950			
d	Lobbying . . . . .	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees . . . . .	0			
g	Other . . . . .	0			
12	Advertising and promotion . . . . .	11,658	11,688		
13	Office expenses . . . . .	17,117			
14	Information technology . . . . .	0			
15	Royalties . . . . .	0			
16	Occupancy . . . . .	38,593			
17	Travel . . . . .	100			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . .	0			
19	Conferences, conventions, and meetings . . . . .	14,107			
20	Interest . . . . .	10,125			
21	Payments to affiliates . . . . .	0	0	0	0
22	Depreciation, depletion, and amortization . . . . .	25,521	25,521	0	0
23	Insurance . . . . .	6,261	6,261		
24	Other expenses. Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	BANK CHARGES AND FEES	5,982	5,982		
b	FIRE AND POLICE FEES	513	513		
c	ENTERTAINMENT	26,096	26,096		
d	MISC/ TITLE/ LICENSES	3,000	3,000		
e	RENT EXPENSE	916	916		
f	All other expenses TAX EXPENSE NON PAYROL	933	933		
25	<b>Total functional expenses.</b> Add lines 1 through 24f	322,189	80,910	0	0
26	<b>Joint Costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing . . . . .	49,496	1	41,577
	2	Savings and temporary cash investments . . . . .		2	
	3	Pledges and grants receivable, net . . . . .	0	3	0
	4	Accounts receivable, net . . . . .	2,198	4	2,611
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L . . . . .	0	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .	0	6	0
	7	Notes and loans receivable, net . . . . .	0	7	0
	8	Inventories for sale or use . . . . .	0	8	
	9	Prepaid expenses and deferred charges . . . . .		9	
	10a	Land, buildings, and equipment—cost basis	1,203,143		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D . . . . .	28,088		
	11	Investments—publicly traded securities . . . . .	0	11	0
	12	Investments—other securities See Part IV, line 11 . . . . .	0	12	0
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0
	14	Intangible assets . . . . .		14	
	15	Other assets. See Part IV, line 11 . . . . .	0	15	0
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,196,682	16	1,219,243	
Liabilities	17	Accounts payable and accrued expenses . . . . .	7,848	17	7,848
	18	Grants payable . . . . .		18	
	19	Deferred revenue . . . . .		19	
	20	Tax-exempt bond liabilities . . . . .	0	20	0
	21	Escrow account liability Complete Part IV of Schedule D . . . . .		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	320,879	23	287,787
	24	Unsecured notes and loans payable . . . . .	0	24	0
25	Other liabilities Complete Part X of Schedule D . . . . .	-706	25	2,758	
26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	328,021	26	298,393	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets . . . . .	868,661	27	920,850
	28	Temporarily restricted net assets . . . . .		28	
	29	Permanently restricted net assets . . . . .		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds . . . . .		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund . . . . .		31	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .		32	
33	<b>Total net assets or fund balances . . . . .</b>	868,661	33	920,850	
34	<b>Total liabilities and net assets/fund balances . . . . .</b>	1,196,682	34	1,219,243	

**Part XI Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		X
2b	Were the organization's financial statements audited by an independent accountant? . . . . .		X
2c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		
3b	If "Yes," did the organization undergo the required audit or audits? . . . . .		

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ See separate instructions.

OMB No 1545-0123

**2008**

Name  
**PARKERSBUR LOYAL ORDER OF MOOSE #1**

Employer identification number  
**55-0221134**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example 100 shares of Z Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37				2
3	Short-term gain or (loss) from like-kind exchanges from Form 8824				3
4	Unused capital loss carryover (attach computation)				4 ( )
5	Net short-term capital gain or (loss). Combine lines 1 through 4				5 0

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

(a) Description of property	(b) Date acquired	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss)
6					
7	Enter gain from Form 4797, line 7 or 9				7
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37				8
9	Long-term gain or (loss) from like-kind exchanges from Form 8824				9
10	Capital gain distributions (see instructions)				10
11	Net long-term capital gain or (loss). Combine lines 6 through 10				11 0

**Part III Summary of Parts I and II**

12	Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12 0
13	Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13 0
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV	14 0

Note. If losses exceed gains, see **Capital losses** in the instructions.

**Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.**

15	Enter qualified timber gain (as defined in section 1201(b)(2))	15	
16	Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return	16	0
17	Enter the smallest of: (a) the amount on line 15, (b) the amount on line 16; or (c) the amount on Part III, line 13	17	0
18	Multiply line 17 by 15%	18	0
19	Subtract line 13 from line 16. If zero or less, enter -0-	19	0
20	Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed	20	
21	Add lines 17 and 19	21	0
22	Subtract line 21 from line 16. If zero or less, enter -0-	22	0
23	Multiply line 22 by 35%	23	0
24	Add lines 18, 20, and 23	24	0
25	Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed	25	
26	Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return	26	0



**Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts**

	Cash		Non Cash
1 Federated Campaigns . . . . .		1	
2 Membership dues . . . . .	19,219	2	
3 Fundraising events . . . . .		3	
4 Related organizations . . . . .		4	
5 Government grants (contributions) . . . . .		5	
6 All other contributions, gifts, grants, and similar amounts not included above:			
	31,057		
Other contributions total . . . . .	31,057	6	0
7 Total . . . . .	50,276	7	0

**Part VIII, Line 10 (990) - Gross Sales of Inventory**

226,353

112,772

113,581

Category		Gross Sales	Cost of Goods Sold	Net
1	BAR SALES	226,353	112,772	113,581
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
16				0
17				0
18				0
19				0
20				0

**Part IX, Line 22 (990) - Depreciation, Depletion, etc.**

		25,521	25,521	0	0
		(A)	(B)	(C)	(D)
		Total	Program services	Management and general	Fundraising
Description	1				
	DEPRECIATION	25,521	25,521		
	2	0			
	3	0			
	4	0			
	5	0			
	6	0			
	7	0			
	8	0			
	9	0			
	10	0			
	11	0			
	12	0			
	13	0			
	14	0			
	15	0			
	16	0			
	17	0			
	18	0			
	19	0			
	20	0			

**Part X, Line 4 (990) - Accounts Receivable**

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	1	2,198	2,611		
2	2				
3	3				
4	4				
5	5				
6	6				
7	7				
8	8				
9	9				
10	10				
11	11	2,198	2,611	0	0

**Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment**

Category or Item		Land	Buildings	Leasehold Improvements	Equipment	Other	Check if Investment Asset	Check if Asset Disposed	Cost/Other Basis	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Disposals/ Adjustments	Beginning Balance	Ending Balance
										21,704	28,088		0	1,144,988
									1,203,143					1,175,055
1	LAND AND BUILDING	X	X						249,000	21,704	28,088		227,296	220,912
2	EQUIPMENT				X				776,821				776,821	776,821
3	PARK LOT PAVING			X					36,451	0				36,451
4	INVESTMENT ASSETS						X		140,871	0			140,871	140,871
5									0	0			0	0
6									0	0			0	0
7									0	0			0	0
8									0	0			0	0
9									0	0			0	0
10									0	0			0	0
11									0	0			0	0
12									0	0			0	0
13									0	0			0	0
14									0	0			0	0
15									0	0			0	0
16									0	0			0	0
17									0	0			0	0
18									0	0			0	0
19									0	0			0	0
20									0	0			0	0





**Part X, Line 25 (990) - Other Liabilities**

-706

2,758

	Description	Beginning	End
1	940 PAYABLE	-46	0
2	RAFFLE CLEARING	-660	-851
3	SALES TAX		856
4	SIT PAYABLE		325
5	941 PAYABLE		2,428
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

**Form 4562 Statement - 990**

4/30/2009

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec, 179, Bonus	2008 Deprec.	2008 Accum Deprec	
	<b>MACRS deductions for prior years (Line 17)</b>															
	BUILDING	1/1/2007	R-5	100 00%	249,000	0	0	0	249,000	39	SL/GDS	MM	21,704	6,384	28,088	
	Total MACRS deductions for prior years (Line 17)				249,000	0	0	0	249,000				21,704	6,384	28,088	
	<b>GDS 15-year property (Line 19e)</b>															
	IMPROVEMENTS PAF	6/11/2008	R-2	100 00%	36,451	0	18,226	0	18,225	15	150DB	HY	0	911	19,137	
	Total GDS 15-year property (Line 19e)				36,451	0	18,226	0	18,225				0	911	19,137	
	<b>Subtotal</b>				285,451	0	18,226	0	267,225				21,704	7,295	47,225	
					285,451	0	18,226	0	267,225				21,704	7,295	47,225	

## Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No **67**

Name(s) shown on return <b>PARKERSBUR LOYAL ORDER OF MOOSE #990</b>	Business or activity to which this form relates	Identifying number <b>55-0221134</b>
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### 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 the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	36,451
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	250,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		

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	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2007 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	0
13 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13	0

*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	18,226
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

### 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 2008	17	6,384
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 <input type="checkbox"/>		

#### Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		18,225	15	HY	150DB	911
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	

#### Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20 a 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 instr.	22	25,521
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.