



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No 1545-0047

2008**Open to Public Inspection**

| | | | | | | | | | | | | | |
|---|--|---|---|---|--|--|--|---|--|--|--|--|--|
| A For the 2008 calendar year, or tax year beginning 6/1/2008 , and ending 5/31/2009 | | | | | | | | | | | | | |
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; vertical-align: top;">Please use IRS label or print or type. See Specific Instructions.</td> <td style="width:60%;"> C Name of organization Fraternal Order of Eagles Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite P O Box 1770 City or town, state or country, and ZIP + 4 Gary IN 46403 </td> <td style="width:30%;"> D Employer identification number 35-0818101 E Telephone number (219) 980-9887 G Gross receipts \$ 178,358 </td> </tr> <tr> <td colspan="3"> F Name and address of principal officer Steven E Kokos 2924 McAfee Dr, Hobart, IN 46342 </td> </tr> <tr> <td colspan="3"> I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (8) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ N/A K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation 1948 M State of legal domicile IN </td> </tr> <tr> <td colspan="3"> H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶ </td> </tr> </table> | Please use IRS label or print or type. See Specific Instructions. | C Name of organization Fraternal Order of Eagles Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite P O Box 1770 City or town, state or country, and ZIP + 4 Gary IN 46403 | D Employer identification number 35-0818101 E Telephone number (219) 980-9887 G Gross receipts \$ 178,358 | F Name and address of principal officer Steven E Kokos 2924 McAfee Dr, Hobart, IN 46342 | | | I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (8) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ N/A K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation 1948 M State of legal domicile IN | | | H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶ | | |
| Please use IRS label or print or type. See Specific Instructions. | C Name of organization Fraternal Order of Eagles Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite P O Box 1770 City or town, state or country, and ZIP + 4 Gary IN 46403 | D Employer identification number 35-0818101 E Telephone number (219) 980-9887 G Gross receipts \$ 178,358 | | | | | | | | | | | |
| F Name and address of principal officer Steven E Kokos 2924 McAfee Dr, Hobart, IN 46342 | | | | | | | | | | | | | |
| I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (8) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ N/A K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation 1948 M State of legal domicile IN | | | | | | | | | | | | | |
| H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶ | | | | | | | | | | | | | |

Part I Summary

| | | | |
|-----|--|-------------------|--------------|
| 1 | Briefly describe the organization's mission or most significant activities Financial aid to individuals, food baskets for needy families, senior citizens, etc., donations to local not-for-profit organizations (monetary and buildings grounds use) | | |
| 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) | 3 | 0 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 0 |
| 5 | Total number of employees (Part V, line 2a) | 5 | 6 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 50 |
| 7a | Total gross unrelated business revenue from Part VIII, line 12, column (C) | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 |
| | | Prior Year | Current Year |
| 8 | Contributions and grants (Part VIII, line 1h) | 6,075 | 5,638 |
| 9 | Program service revenue (Part VIII, line 2g) | 26,673 | 27,635 |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 3,088 | 1,124 |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 65,101 | 64,286 |
| 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 100,937 | 98,683 |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 11,130 | 10,107 |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 400 | 0 |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 42,038 | 45,082 |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| b | Total fundraising expenses (Part IX, column (D), line 25) | 0 | 0 |
| 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–14f) | 70,930 | 66,998 |
| 18 | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 26) | 124,498 | 122,187 |
| 19 | Revenue less expenses Subtract line 18 from line 12 | -23,561 | -23,504 |
| | | Beginning of Year | End of Year |
| 20 | Total assets (Part X, line 16) | 142,591 | 118,891 |
| 21 | Total liabilities (Part X, line 26) | 1,780 | 1,583 |
| 22 | Net assets or fund balances Subtract line 21 from line 20 | 140,811 | 117,308 |

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 STEVEN E. KOKOS Type or print name and title | Date 11 MAY 2010 | SECRETARY | |
| Paid Preparer's Use Only | Preparer's signature Edward J. Petyo, CPA | Date 4/29/2010 | Check if self-employed <input type="checkbox"/> | Preparer's identifying number (see instructions) P00589822 |
| Firm's name (or yours if self-employed), address, and ZIP + 4 E/J Financial and Computer Services, Inc 2139 US Highway 41, Schererville, IN 46375 | | EIN 35-1969238 Phone no 219-322-9932 | | |

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

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

(HTA)

Form **990** (2008)
 SCANNED JUL 01 2010
 Activities & Governance
 Revenue
 Expenses

 RECEIVED
 MAY 17 2010
 OGDEN, UT
 IRS-OSC

p n

Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:

Financial aid to individuals, food baskets for needy families, senior citizens, etc., donations to local not-for-profit organizations
(monetary and buildings grounds use)

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 \$ 0 including grants of \$ 0) (Revenue \$ 0)

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 \$ 122,187 including grants of \$ 10,107) (Revenue \$ 178,358)

4e Total program service expenses ► \$ 122,187 (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 | 1 | X |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? | 2 | 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 | 3 | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 4 | |
| 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 | 5 | |
| 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 | 6 | 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 | 7 | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | 8 | 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 | 9 | X |
| 10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | 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 | 11 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 | 12 | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | X |
| 14a Did the organization maintain an office, employees, or agents outside of the U.S.? | 14a | 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 | 14b | 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 | 15 | 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 | 16 | X |
| 17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I | 17 | 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 | 18 | X |
| 19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | 19 | X |
| 20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H | 20 | 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 | 21 | 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 | 22 | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J | 23 | 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 | 24a | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | X |
| 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? | 24c | X |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | X |
| 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 | 25a | |
| 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 | 25b | |
| 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 | 26 | 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 | 27 | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee: | | |
| a 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 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 |
| c 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 |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 30 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 |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | X |
| 32 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 |
| 33 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 |
| 34 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 |
| 35 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 |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | |
| 37 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 |
|------------|--|------------|----|
| 1a | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable. | 1a | 0 |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. | 1b | 0 |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | X |
| 2a | 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. | 2a | 6 |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions) | 2b | X |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | 3a | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | 3b | |
| 4a | 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)? | 4a | X |
| 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 | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | X |
| c | If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | 5c | |
| 6a | Did the organization solicit any contributions that were not tax deductible? | 6a | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? | 7a | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | X |
| g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | 7g | X |
| h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | 7h | X |
| 8 | Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | 8 | |
| 9 | Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds. | | |
| a | Did the organization make any taxable distributions under section 4966? | 9a | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? | 9b | |
| 10 | Section 501(c)(7) organizations. Enter | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

| | | Yes | No |
|---|---|-----|----|
| For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions. | | | |
| 1a | Enter the number of voting members of the governing body | 1a | |
| b | Enter the number of voting members that are independent | 1b | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3 | X |
| 4 | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | 4 | X |
| 5 | Did the organization become aware during the year of a material diversion of the organization's assets? | 5 | X |
| 6 | Does the organization have members or stockholders? | 6 | X |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | 7a | X |
| b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | 7b | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | |
| a | The governing body? | 8a | X |
| b | Each committee with authority to act on behalf of the governing body? | 8b | X |
| 9a | Does the organization have local chapters, branches, or affiliates? | 9a | X |
| b | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? | 9b | X |
| 10 | Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 | 10 | X |
| 11 | Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | 11 | X |

Section B. Policies

| | | Yes | No |
|-----|--|-----|----|
| 12a | Does the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | X |
| b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X |
| c | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done | 12c | X |
| 13 | Does the organization have a written whistleblower policy? | 13 | X |
| 14 | Does the organization have a written document retention and destruction policy? | 14 | X |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision | | |
| a | The organization's CEO, Executive Director, or top management official? | 15a | X |
| b | Other officers or key employees of the organization? | 15b | X |
| | Describe the process in Schedule O (see instructions) | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | X |
| b | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | |

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► IN

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► STEVE KOKOS (219) 980-9887
2924 MCAFEE DR, HOBART, IN 46342

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 | 5,638 | | | |
| | 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 | 0 | | | |
| | g | Noncash contributions included in lines 1a-1f: \$ | | 0 | | | |
| | h | Total. Add lines 1a-1f | | 5,638 | | | |
| Program Service Revenue | 2a | DONATIONS | Business Code | 251 | | | |
| | b | FUND RAISERS | | 27,384 | | | |
| | c | | | 0 | | | |
| | d | | | 0 | | | |
| | e | | | 0 | | | |
| | f | All other program service revenue | | 0 | | | |
| | g | Total. Add lines 2a-2f | | 27,635 | | | |
| | Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 1,124 | | |
| 4 | | Income from investment of tax-exempt bond proceeds | | 0 | | | |
| 5 | | Royalties | | 0 | | | |
| 6a | | Gross Rents | (i) Real (ii) Personal | 4,775 | | | |
| b | | Less: rental expenses | | | | | |
| c | | Rental income or (loss) | | 4,775 | 0 | | |
| d | | Net rental income or (loss) | | 4,775 | | | |
| 7a | | Gross amount from sales of assets other than inventory | (i) Securities (ii) Other | 0 | 0 | | |
| 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 \$ 0 of contributions reported on line 1c). See Part IV, line 18. | | 0 | | | |
| b | | Less: direct expenses | | 0 | | | |
| c | | Net income or (loss) from fundraising events | | 0 | | | |
| 9a | | Gross income from gaming activities. See Part IV, line 19. | | 0 | | | |
| b | | Less: direct expenses | | 0 | | | |
| c | | Net income or (loss) from gaming activities | | 0 | | | |
| 10a | | Gross sales of inventory, less returns and allowances | | 139,186 | | | |
| b | Less: cost of goods sold | | 79,675 | | | | |
| c | Net income or (loss) from sales of inventory | | 59,511 | | | | |
| Miscellaneous Revenue | 11a | | Business Code | 0 | | | |
| | 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 | | 98,683 | 0 | 0 | 0 |

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).**

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | (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. | 10,107 | 10,107 | | |
| 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 | 2,280 | 2,280 | | |
| 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 | 37,611 | 37,611 | | |
| 8 | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 238 | 238 | | |
| 9 | Other employee benefits | 0 | | | |
| 10 | Payroll taxes | 4,953 | 4,953 | | |
| 11 | Fees for services (non-employees) | | | | |
| a | Management | 0 | | | |
| b | Legal | 0 | | | |
| c | Accounting | 1,960 | 1,960 | | |
| 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 | 0 | | | |
| 13 | Office expenses | 1,709 | 1,709 | | |
| 14 | Information technology | 0 | | | |
| 15 | Royalties | 0 | | | |
| 16 | Occupancy | 0 | | | |
| 17 | Travel | 2,190 | 2,190 | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | | | |
| 19 | Conferences, conventions, and meetings | 2,028 | 2,028 | | |
| 20 | Interest | 0 | | | |
| 21 | Payments to affiliates | 2,906 | 2,906 | 0 | 0 |
| 22 | Depreciation, depletion, and amortization | 8,314 | 8,314 | 0 | 0 |
| 23 | Insurance | 9,731 | 9,731 | | |
| 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 | MISCELLANEOUS EXPENSES | 1,284 | 1,284 | | |
| b | REPAIR & MAINTENANCE | 7,132 | 7,132 | | |
| c | SUPPLIES | 6,303 | 6,303 | | |
| d | TELEPHONE | 2,346 | 2,346 | | |
| e | UTILITIES | 12,972 | 12,972 | | |
| f | All other expenses | 8,123 | 8,123 | | |
| 25 | Total functional expenses. Add lines 1 through 24f | 122,187 | 122,187 | 0 | 0 |
| 26 | Joint Costs. 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 | 10,713 | 1 | 19,914 | |
| | 2 Savings and temporary cash investments | 44,669 | 2 | 24,093 | |
| | 3 Pledges and grants receivable, net | 0 | 3 | 0 | |
| | 4 Accounts receivable, net | 0 | 4 | 0 | |
| | 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 | 5,722 | 8 | 5,722 | |
| | 9 Prepaid expenses and deferred charges | 4,398 | 9 | 3,276 | |
| | 10a Land, buildings, and equipment: cost basis | 10a | 197,203 | | |
| | b Less accumulated depreciation. Complete Part VI of Schedule D | 10b | 131,317 | | |
| | | | 73,900 | 10c | 65,886 |
| | 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 | 3,189 | 15 | 0 | | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 142,591 | 16 | 118,891 | | |
| Liabilities | 17 Accounts payable and accrued expenses | | 17 | | |
| | 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 | 0 | 23 | 0 | |
| | 24 Unsecured notes and loans payable | 0 | 24 | 0 | |
| | 25 Other liabilities. Complete Part X of Schedule D | 1,780 | 25 | 1,583 | |
| | 26 Total liabilities. Add lines 17 through 25 | 1,780 | 26 | 1,583 | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | | |
| | 27 Unrestricted net assets | | 27 | | |
| | 28 Temporarily restricted net assets | | 28 | | |
| | 29 Permanently restricted net assets | | 29 | | |
| | Organizations that do not follow SFAS 117, check here <input checked="" 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 | 140,811 | 32 | 117,308 | |
| | 33 Total net assets or fund balances | 140,811 | 33 | 117,308 | |
| | 34 Total liabilities and net assets/fund balances | 142,591 | 34 | 118,891 | |

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? | 2a X | |
| b Were the organization's financial statements audited by an independent accountant? | 2b | X |
| c 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? | 2c | |
| 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? | 3a | X |
| b If "Yes," did the organization undergo the required audit or audits? | 3b | |

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

Fraternal Order of Eagles

Employer identification number

35-0818101

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|--|
| 1 Total number at end of year | | |
| 2 Aggregate contributions to (during year) | | |
| 3 Aggregate grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of certified historic structure

☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

| | Held at the End of the Year |
|--|-----------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06 | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1. ► \$

(ii) Assets included in Form 990, Part X. ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1. ► \$

b Assets included in Form 990, Part X. ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** ☐ Public exhibition **d** ☐ Loan or exchange programs
- b** ☐ Scholarly research **e** ☐ Other
- c** ☐ Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table.
- | | Amount |
|--|-------------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f 0 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☒ No
- b** If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Investment earnings or losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 0 | | | | |

- 2** Provide the estimated percentage of the year end balance held as:

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Term endowment %

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
- (ii) related organizations

| | Yes | No |
|---------------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------|----------------|
| 1a Land | 0 | 0 | | 0 |
| b Buildings | 0 | 176,252 | 116,113 | 60,139 |
| c Leasehold improvements | 0 | 0 | 0 | 0 |
| d Equipment | 0 | 20,951 | 15,204 | 5,747 |
| e Other | 0 | 0 | 0 | 0 |
| Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) | | | | 65,886 |

Part VII Investments—Other Securities. See Form 990, Part X, line 12

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|----------------|---|
| Financial derivatives and other financial products | 0 | |
| Closely-held equity interests | 0 | |
| Other | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| Total. (Column (b) should equal Form 990, Part X, col. (B) line 12.) | 0 | |

Part VIII Investments—Program Related. See Form 990, Part X, line 13

| (a) Description of investment type | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|----------------|---|
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| Total. (Column (b) should equal Form 990, Part X, col. (B) line 13.) | 0 | |

Part IX Other Assets. See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|---|----------------|
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| Total. (Column (b) should equal Form 990, Part X, col. (B) line 15.) | 0 |

Part X Other Liabilities. See Form 990, Part X, line 25.

| (a) Description of liability | (b) Amount |
|---|------------|
| Federal income taxes | 0 |
| PAYROLL TAX LIABILITY | 1,321 |
| PARTICIPATING FUND | -380 |
| SALES TAX LIABILITY | 642 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| | 0 |
| Total. (Column (b) should equal Form 990, Part X, col. (B) line 25.) | 1,583 |

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

| | | | |
|----|---|----|---------|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 98,683 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 122,187 |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | -23,504 |
| 4 | Net unrealized gains (losses) on investments | 4 | |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | |
| 9 | Total adjustments (net) Add lines 4-8 | 9 | 0 |
| 10 | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | 10 | -23,504 |

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

| | | | |
|---|---|----|---|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains on investments | 2a | |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIV) | 2d | |
| e | Add lines 2a through 2d | 2e | 0 |
| 3 | Subtract line 2e from line 1 | 3 | 0 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV) | 4b | |
| c | Add lines 4a and 4b | 4c | 0 |
| 5 | Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.) | 5 | 0 |

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

| | | | |
|---|--|----|---|
| 1 | Total expenses and losses per audited financial statements | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Losses reported on Form 990, Part IX, line 25 | 2c | |
| d | Other (Describe in Part XIV) | 2d | |
| e | Add lines 2a through 2d | 2e | 0 |
| 3 | Subtract line 2e from line 1 | 3 | 0 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV) | 4b | |
| c | Add lines 4a and 4b | 4c | 0 |
| 5 | Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.) | 5 | 0 |

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Part XIV Supplemental Information *(continued)*

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

2008

Attachment

Sequence No **67**Name(s) shown on return
Fraternal Order of EaglesBusiness or activity to which this form relates
990Identifying number
35-0818101**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 | 300 |
| 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 | |
| 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 | 8,134 |
| 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 | | | | | | |
| 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 | | | 39 yrs. | MM | S/L | |
| | | | | 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 | 180 |
| 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 | 8,314 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2008)

(HTA)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

| 24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | 24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
|--|----------------------------------|---|-------------------------------|--|--|------------------------------|----------------------------------|------------------------------------|--|
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for dep- reciation (business/ investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost | |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | | 25 | 150 | |
| 26 Property used more than 50% in a qualified business use: | | | | | | | | | |
| Computer | 7/15/2008 | 100.00% | 300 | 150 | 5 | 200DB - HY | 30 | | |
| 27 Property used 50% or less in a qualified business use | | | | | | | | | |
| | | % | | | | S/L - | | | |
| | | % | | | | S/L - | | | |
| | | % | | | | S/L - | | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | | 28 | 180 | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | 29 | 0 | |

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) | | (b) | | (c) | | (d) | | (e) | | (f) | |
|---|-----------|----|-----------|----|-----------|----|-----------|----|-----------|----|-----------|----|
| | Vehicle 1 | | Vehicle 2 | | Vehicle 3 | | Vehicle 4 | | Vehicle 5 | | Vehicle 6 | |
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

| | Yes | No |
|---|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|------------------------------------|------------------------------|------------------------|---|--------------------------------------|
| 42 Amortization of costs that begins during your 2008 tax year (see instructions) | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2008 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |
| | | | | | 0 |

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

| | Cash | | Non Cash |
|--|-------|---|----------|
| 1 Federated Campaigns | | 1 | |
| 2 Membership dues | 5,638 | 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 | | | |
| | | | |
| | | | |
| | | | |
| Other contributions total | 0 | 6 | 0 |
| 7 Total | 5,638 | 7 | 0 |

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

139,186 79,675 59,511

| Category | | Gross Sales | Cost of Goods Sold | Net |
|----------|-------|-------------|--------------------|--------|
| 1 | SALES | 139,186 | 79,675 | 59,511 |
| 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 21 (990) - Payments to Affiliates

| | Name | Street | City | State | Zip Code | Foreign Country | ID Number | Purpose | (A) Total | (B) Program Services | (C) Mgmt & General | (D) Fundraising |
|----|------------------------|--------|------|-------|----------|-----------------|-----------|-------------------------------|--------------|-------------------------|-----------------------|--------------------|
| 1 | GRAND AERIE MEMBERSHIP | | | | | | | MEMBERSHIP FEE TO GRAND AERIE | 186 | 186 | | |
| 2 | GRAND AERIE PER CAPITA | | | | | | | PER MEMBER CHG FROM GRAND | 2,157 | 2,157 | | |
| 3 | STATE AERIE PER CAPITA | | | | | | | PER MEMBER CHG FROM STATE | 563 | 563 | | |
| 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.

| | | 8,314 | 8,314 | 0 | 0 |
|----|--------------|-------|----------|-------------|-------------|
| | | (A) | (B) | (C) | (D) |
| | | Total | Program | Management | Fundraising |
| | | | services | and general | |
| 1 | DEPRECIATION | 8,314 | 8,314 | | |
| 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, Lines 10a and 10b (990) - Land, Buildings, and Equipment

| | | 197,203 | | 123,003 | | 131,317 | | 0 | | 73,900 | | 65,886 | | |
|------------------|-------------------------|---------|-----------|------------------------|-----------|---------|---------------------------|-------------------------|------------------|------------------------------------|---------------------------------|------------------------|-------------------|----------------|
| 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 |
| 1 | FURNITURE & FIXTURES | | | | X | | | | 11,001 | 7,251 | 8,366 | | 3,450 | 2,635 |
| 2 | MACHINERY & EQUIPMENT | | | | X | | | | 9,950 | 5,593 | 6,838 | | 4,357 | 3,112 |
| 3 | BUILDING & IMPROVEMENTS | | X | | | | | | 176,252 | 110,159 | 116,113 | | 66,093 | 60,139 |
| 4 | | | | | | | | | 0 | 0 | | | 0 | 0 |
| 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 15 (990) - Other Assets

3,189

0

| Description | | Beginning | End |
|-------------|---------------------------|-----------|-----|
| 1 | DEPOSITS IN TRANSIT | 3,189 | |
| 2 | TEMPORARY HOLDING ACCOUNT | 0 | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

Part X, Line 25 (990) - Other Liabilities

1,780

1,583

| Description | | Beginning | End |
|-------------|-----------------------|-----------|-------|
| 1 | PAYROLL TAX LIABILITY | 1,271 | 1,321 |
| 2 | PARTICIPATING FUND | 107 | -380 |
| 3 | SALES TAX LIABILITY | 402 | 642 |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

Form 4562 Statement - 990

5/31/2009

| 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 |
|---------|-------------------------|------------------------|------------|-----------|---------------------|-------------------|-------------------|---------------|----------------|-----------------|--------|-----------|---------------------------------|-------------|-------------------|
|---------|-------------------------|------------------------|------------|-----------|---------------------|-------------------|-------------------|---------------|----------------|-----------------|--------|-----------|---------------------------------|-------------|-------------------|

Depreciation Detail

MACRS deductions for prior years (Line 17)

| | | | | | | | | | | | | | | | |
|--|------------|------|---------|---------|---|-----|---|---|---------|------|--------|-----|---------|-------|---------|
| BUILDING | 7/1/1988 | R-5 | 100 00% | 145,000 | 0 | 0 | 0 | 0 | 145,000 | 31 5 | SL/GDS | MM | 98,232 | 4,604 | 102,836 |
| SEALING PARKING L | 3/1/1989 | R-2 | 100 00% | 579 | 0 | 0 | 0 | 0 | 579 | 31 5 | SL/GDS | MM | 339 | 18 | 357 |
| BAR WINDOW FACIN | 9/1/1997 | R-5 | 100 00% | 75 | 0 | 0 | 0 | 0 | 75 | 20 | SL/GDS | MM | 26 | 4 | 30 |
| ASPHALT PARKING L | 10/1/1997 | R-2 | 100 00% | 2,275 | 0 | 0 | 0 | 0 | 2,275 | 15 | 150DB | HY | 1,670 | 134 | 1,804 |
| HEATING & A/C | 1/1/1999 | R-5 | 100 00% | 7,564 | 0 | 0 | 0 | 0 | 7,564 | 15 | SL/GDS | MQ1 | 4,539 | 504 | 5,043 |
| BAR STOOLS | 6/1/2000 | F-10 | 100 00% | 710 | 0 | 0 | 0 | 0 | 710 | 10 | 200DB | HY | 594 | 47 | 641 |
| NEW FLOOR - BAR A | 8/1/2001 | R-5 | 100 00% | 5,000 | 0 | 0 | 0 | 0 | 5,000 | 15 | SL/GDS | MM | 725 | 333 | 1,058 |
| ROOF REPAIRS | 5/18/2004 | R-2 | 100 00% | 2,700 | 0 | 0 | 0 | 0 | 2,700 | 15 | SL/GDS | MQ4 | 720 | 180 | 900 |
| LAWN TRACTOR | 6/15/2004 | F-10 | 100 00% | 500 | 0 | 250 | 0 | 0 | 250 | 7 | 200DB | HY | 422 | 22 | 444 |
| TELEVISION | 11/30/2004 | F-6 | 100 00% | 272 | 0 | 136 | 0 | 0 | 136 | 5 | 200DB | HY | 249 | 16 | 265 |
| CASH REGISTER | 2/28/2005 | F-6 | 100 00% | 212 | 0 | 0 | 0 | 0 | 212 | 5 | 200DB | HY | 175 | 24 | 199 |
| BAR STOOLS | 3/31/2005 | F-11 | 100 00% | 516 | 0 | 0 | 0 | 0 | 516 | 7 | 200DB | HY | 354 | 46 | 400 |
| DVD-VCR PLAYER | 3/31/2005 | F-6 | 100 00% | 76 | 0 | 0 | 0 | 0 | 76 | 5 | 200DB | HY | 63 | 9 | 72 |
| SMOKE EAT FANS | 5/24/2005 | F-11 | 100 00% | 1,080 | 0 | 0 | 0 | 0 | 1,080 | 7 | 200DB | HY | 742 | 96 | 838 |
| CURRENCY SAFE | 7/31/2005 | F-11 | 100 00% | 225 | 0 | 0 | 0 | 0 | 225 | 7 | 200DB | HY | 126 | 28 | 154 |
| WALL MOUNTED CD | 10/18/2005 | F-11 | 100 00% | 2,100 | 0 | 0 | 0 | 0 | 2,100 | 7 | 200DB | HY | 1,181 | 262 | 1,443 |
| WALL MOUNT FLAT : TABLES | 1/24/2006 | F-11 | 100 00% | 1,200 | 0 | 0 | 0 | 0 | 1,200 | 7 | 200DB | HY | 675 | 150 | 825 |
| | 7/4/2006 | F-11 | 100 00% | 643 | 0 | 0 | 0 | 0 | 643 | 7 | 200DB | HY | 249 | 112 | 361 |
| CAN CRUSHER | 7/4/2006 | F-10 | 100 00% | 1,110 | 0 | 0 | 0 | 0 | 1,110 | 7 | 200DB | HY | 431 | 194 | 625 |
| SECURITY MONITOR | 9/5/2006 | F-11 | 100 00% | 188 | 0 | 0 | 0 | 0 | 188 | 7 | 200DB | HY | 73 | 33 | 106 |
| NEW DOORS | 9/19/2006 | R-5 | 100 00% | 4,700 | 0 | 0 | 0 | 0 | 4,700 | 39 | SL/GDS | MM | 206 | 121 | 327 |
| REPLACEMENT DOO | 10/31/2006 | R-5 | 100 00% | 2,200 | 0 | 0 | 0 | 0 | 2,200 | 39 | SL/GDS | MM | 91 | 56 | 147 |
| BAR SINK | 1/9/2007 | F-11 | 100 00% | 638 | 0 | 0 | 0 | 0 | 638 | 7 | 200DB | HY | 247 | 112 | 359 |
| BEER COOLER | 11/20/2007 | F-10 | 100 00% | 4,200 | 0 | 0 | 0 | 0 | 4,200 | 7 | 200DB | HY | 600 | 1,029 | 1,629 |
| Total MACRS deductions for prior years (Line 17) | | | | 183,763 | 0 | 386 | 0 | 0 | 183,377 | | | | 112,729 | 8,134 | 120,863 |

Subtotal

| | | | | | | | | | | | | | | | |
|-----------------|-----------|-----|---------|---------|---|-----|---|---|---------|---|-------|-----|---------|-------|---------|
| DESKTOP COMPUTE | 1/1/2001 | F-4 | 100 00% | 450 | 0 | 0 | 0 | 0 | 450 | 5 | 200DB | MQ1 | 423 | 0 | 423 |
| GATEWAY DESKTOP | 1/7/2003 | F-4 | 100 00% | 1,249 | 0 | 375 | 0 | 0 | 874 | 5 | 200DB | HY | 970 | 0 | 970 |
| Computer | 7/15/2008 | F-4 | 100 00% | 300 | 0 | 150 | 0 | 0 | 150 | 5 | 200DB | HY | 0 | 30 | 180 |
| | | | | 185,762 | 0 | 911 | 0 | 0 | 184,851 | | | | 114,122 | 8,164 | 122,436 |

Form 4562 Reconciliation

| | | |
|--|--|-------|
| Annual depreciation and amortization | | 8,164 |
| Special allowance except listed property (Line 14) - current year assets | | 0 |
| Special allowance - listed property (Line 25) - current year assets | | 150 |
| Section 179 deduction claimed (includes prior year disallowed) | | 0 |
| Section 179 deduction carried forward to future year | | 0 |
| Section 179 deduction (Line 12) | | 0 |
| Less amortization included in total annual depreciation and amortization (Line 44) | | 0 |
| Form 4562 , Line 22 | | 8,314 |

Part X (Sch D (990)) - Other Liabilities

1,583

| Description | | Amount |
|-------------|-----------------------|--------|
| 1 | Federal Income Taxes | |
| 2 | PAYROLL TAX LIABILITY | 1,321 |
| 3 | PARTICIPATING FUND | -380 |
| 4 | SALES TAX LIABILITY | 642 |
| 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 |
| 21 | | 0 |

Part VI, Line 17 (990) - States with Which a Copy of this Form 990 is Required to be Filed

| | | |
|---|---|--|
| <input type="checkbox"/> Armed Forces the Americas | <input type="checkbox"/> Louisiana | <input type="checkbox"/> Palau |
| <input type="checkbox"/> Armed Forces Europe | <input type="checkbox"/> Massachusetts | <input type="checkbox"/> Rhode Island |
| <input type="checkbox"/> Alaska | <input type="checkbox"/> Maryland | <input type="checkbox"/> South Carolina |
| <input type="checkbox"/> Alabama | <input type="checkbox"/> Maine | <input type="checkbox"/> South Dakota |
| <input type="checkbox"/> Armed Forces Pacific | <input type="checkbox"/> Marshall Islands | <input type="checkbox"/> Tennessee |
| <input type="checkbox"/> Arkansas | <input type="checkbox"/> Michigan | <input type="checkbox"/> Texas |
| <input type="checkbox"/> American Samoa | <input type="checkbox"/> Minnesota | <input type="checkbox"/> Utah |
| <input type="checkbox"/> Arizona | <input type="checkbox"/> Missouri | <input type="checkbox"/> Virginia |
| <input type="checkbox"/> California | <input type="checkbox"/> Commonwealth of the Northern Mariana Islands | <input type="checkbox"/> U S. Virgin Islands |
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Mississippi | <input type="checkbox"/> Vermont |
| <input type="checkbox"/> Connecticut | <input type="checkbox"/> Montana | <input type="checkbox"/> Washington |
| <input type="checkbox"/> District of Columbia | <input type="checkbox"/> North Carolina | <input type="checkbox"/> Wisconsin |
| <input type="checkbox"/> Delaware | <input type="checkbox"/> North Dakota | <input type="checkbox"/> West Virginia |
| <input type="checkbox"/> Florida | <input type="checkbox"/> Nebraska | <input type="checkbox"/> Wyoming |
| <input type="checkbox"/> Federated States of Micronesia | <input type="checkbox"/> New Hampshire | |
| <input type="checkbox"/> Georgia | <input type="checkbox"/> New Jersey | |
| <input type="checkbox"/> Guam | <input type="checkbox"/> New Mexico | |
| <input type="checkbox"/> Hawaii | <input type="checkbox"/> Nevada | |
| <input type="checkbox"/> Iowa | <input type="checkbox"/> New York | |
| <input type="checkbox"/> Idaho | <input type="checkbox"/> Ohio | |
| <input type="checkbox"/> Illinois | <input type="checkbox"/> Oklahoma | |
| <input checked="" type="checkbox"/> Indiana | <input type="checkbox"/> Oregon | |
| <input type="checkbox"/> Kansas | <input type="checkbox"/> Pennsylvania | |
| <input type="checkbox"/> Kentucky | <input type="checkbox"/> Puerto Rico | |

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☐
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

| | | | |
|---|---------------|---|--------------------------------|
| File by the due date for filing your return. See instructions | Type or print | Name of Exempt Organization | Employer identification number |
| | | Fraternal Order of Eagles | 35-0818101 |
| | | Number, street, and room or suite no. If a P O box, see instructions | |
| | | P O. Box 1770 | |
| | | City, town or post office, state, and ZIP code. For a foreign address, see instructions | |
| | | Gary | IN 46409 |

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

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

- The books are in the care of ► STEVE KOKOS 2924 MCAFEE DR. HOBART IN 46342

Telephone No. ► (219) 980-9887 FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 1/15/2010 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year _____ or
- ☒ tax year beginning 6/1/2008 and ending 5/31/2009
- 2 If this tax year is for less than 12 months, check reason. ☐ Initial return ☐ Final return ☐ Change in accounting period

| | | |
|--|----|------|
| 3 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ |
| b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ |
| c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ 0 |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).**Type or print**

File by the extended due date for filing the return. See instructions.

| | |
|---|---|
| Name of Exempt Organization Fraternal Order of Eagles | Employer identification number 35-0818101 |
| Number, street, and room or suite no. If a P.O. box, see instructions P.O. Box 1770 | For IRS use only |
| City, town or post office, state, and ZIP code. For a foreign address, see instructions Gary IN 46409 | |

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

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **STEVE KOKOS 2924 MCAFEE DR. HOBART IN 46342**
Telephone No. **(219) 980-9887** FAX No. _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4** I request an additional 3-month extension of time until **4/15/2010**
- 5** For calendar year _____, or other tax year beginning **6/1/2008**, and ending **5/31/2009**
- 6** If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7** State in detail why you need the extension: **More time is requested to acquire all information needed to complete and file an accurate return**

| | | |
|--|-----------|-------------|
| 8 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 8a | \$ |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b | \$ |
| c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 8c | \$ 0 |

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ►

Title ► **SECRETARY**

Date ►