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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

OMB No 1545-1150

2008**Open to Public
Inspection****A** For the 2008 calendar year, or tax year beginning **June 1**, 2008, and ending **May 31**, 20 **09****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organization**FRATERNAL ORDER OF EAGLES AERIE NO. 180**

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

1530 N STONE AVE

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

TUCSON AZ 85705-6634**D** Employer identification number**86 : 0062617****E** Telephone number**(520) 624-2461****F** Group ExemptionNumber ▶ **0102**• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).****G** Accounting method: ☐ Cash ☒ Accrual
Other (specify) ▶**I** Website: ▶ **None****H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J** Organization type (check only one)— ☒ 501(c) (**8**) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **278073****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	12987
	2	Program service revenue including government fees and contracts	2	7569
	3	Membership dues and assessments	3	9297
	4	Investment income	4	-164
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input checked="" type="checkbox"/>		
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	207771
Expenses	b	Less: direct expenses other than fundraising expenses	6b	189126
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	18645
	7a	Gross sales of inventory, less returns and allowances	7a	38231
	b	Less: cost of goods sold	7b	25286
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	12945
	8	Other revenue (describe ▶ Burglary loss insurance recovery)	8	2382
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	63661
	10	Grants and similar amounts paid (attach schedule)	10	452
	11	Benefits paid to or for members	11	
Net Assets	12	Salaries, other compensation, and employee benefits	12	19624
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	41422
	15	Printing, publications, postage, and shipping	15	852
	16	Other expenses (describe ▶ Schedule O attached)	16	9110
	17	Total expenses. Add lines 10 through 16	17	71460
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-7799
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	90175	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	82376	

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

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	18460	22 10571
23 Land and buildings	75097	23 73658
24 Other assets (describe ▶ Schedule O attached)	5544	24 7994
25 Total assets	99101	25 92223
26 Total liabilities (describe ▶ Schedule O attached)	8926	26 9847
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	90175	27 82376

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.

Cat No 106421

Form **990-EZ** (2008)

Expenses

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

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I 40b		
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. 40e		✓
41 List the states with which a copy of this return is filed. ▶		
42a The books are in care of ▶ Kevin Kowalski, Secretary Telephone no. ▶ (520) 624-2461 Located at ▶ 1530 N Stone Ave, Tucson, AZ ZIP + 4 ▶ 85705-6634		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 42b		✓
If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? 42c		✓
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 ▶ <input type="checkbox"/>		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44		✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45		✓

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

- 46** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization(s) a section 527 organization?
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
46		
47		
48		
49a		
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000 ▶				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over \$100,000 . . ▶		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: Kevin R Kowalski Date: 04/12/2010

Type or print name and title: Kevin R Kowalski Aerie Secretary

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed ☐ Preparer's Identifying Number (See instructions): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Phone no: () _____

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

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open To Public Inspection

Name of the organization

Employer identification number

FRATERNAL ORDER OF EAGLES AERIE NO. 180

86 : 0062617

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- ☐ a Mail solicitations
☐ b Email solicitations
☐ c Phone solicitations
☐ d In-person solicitations
☐ e Solicitation of non-government grants
☐ f Solicitation of government grants
☐ g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1 Dances (event type)	(b) Event #2 None (event type)	(c) Other Events None (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	6811			6811
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	6811			6811
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	6990			6990
	8 Direct expense summary. Add lines 4 through 7 in column (d) ▶				(6990)
	9 Net income summary. Combine lines 3 and 8 in column (d) ▶				-179

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue	199798			199798
Direct Expenses	2 Cash prizes	173834			173834
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	7998			7998
	6 Volunteer labor	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶					(181832)
8 Net gaming income summary. Combine lines 1 and 7 in column (d) ▶					17966

9 Enter the state(s) in which the organization operates gaming activities: Arizona

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," Explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain:

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12	<input type="checkbox"/>	<input checked="" type="checkbox"/>

		Yes	No
13	Indicate the percentage of gaming activity operated in:		
a	The organization's facility	13a	100 %
b	An outside facility	13b	0 %
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records:		
Name ▶ Kevin Kowalski, Secretary			
Address ▶ 1530 N Stone Ave, Tucson, AZ			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	✓
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____		
c	If "Yes," enter name and address:		
Name ▶ _____			
Address ▶ _____			
16	Gaming manager information:		
Name ▶ Jereen Avesing, volunteer and member of Aerie No. 180 Auxiliary			
Gaming manager compensation ▶ \$ 0			
Description of services provided ▶ Manages all aspects of bingo operations			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17	Mandatory distributions:		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	✓
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 0		

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**▶ Attach to Form 990. To be completed by organizations to provide
additional information for responses to specific questions for the
Form 990 or to provide any additional information.

OMB No 1545-0047

2008**Open to Public
Inspection**

Name of the organization

Employer identification number

FRATERNAL ORDER OF EAGLES AERIE NO. 180**86****0062617****Form 990-EZ - Part I - Line 16 - Other Expenses**

Cable TV	556
Grand Aerie fees	280
Grand Aerie & state per capita taxes	2465
Insurance	1437
Internet services	348
Licenses and permits	528
Membership promotion	240
Security guard services	599
Supplies	878
Alarm monitoring	243
Bank fees and expenses	213
Trash removal	1245
Miscellaneous expenses	78
Total	9110

Form 990-EZ - Part II - Line 24 - Other Assets**Beg of year****End of year**

Bar inventory	4847	2970
Insurance claim	0	3725
Prepaid expenses	462	1248
Deposits & other assets	235	51
Total Other Assets	5544	7994

Name of the organization

Employer identification number

FRATERNAL ORDER OF EAGLES AERIE NO. 180**86****0062617****Form 990-EZ - Part II - Line 26 - Total Liabilities****Beg of year****End of year****Accounts payable****4800****8536****Deferred revenue****3525****1100****Payroll liabilities****601****211****Total Liabilities****8926****9847****Form 990-EZ - Part VI - Line 35-****Part I - Line 2: Revenues of 7569 are from rental of facilities to members of the organization (exclusion code 512(b)(3)).****Part 1 - Line 6a - Revenues of 199798, also shown on Schedule G, are from Bingo (meets legal definition of bingo).****Part 1 - Line 6a - Revenues of 6811, also shown on Schedule G, are from dances held for the benefit of members.****Part 1 - Line 6a - Revenues of 215 are from birthday parties held for the benefit of members.****Part 1 - Line 6a - Revenues of 947 are from amusement machines provided for the benefit of members.****Part 1 - Line 7a - Revenues of 38231 are from the sale of food and beverages to members.**