



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)

OMB No 1545-0047

2008

Open to Public  
Inspection

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

A For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

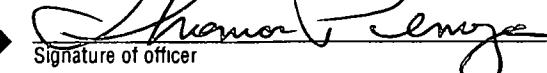
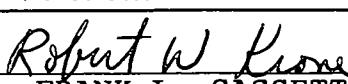
<input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <b>FRATERNAL ORDER OF POLICE, GRAND LODGE</b>		D Employer identification number <b>23-1283161</b>	
	Doing Business As		E Telephone number <b>(615) 399-0900</b>	
	Number and street (or P O box if mail is not delivered to street address) <b>701 MARRIOTT DRIVE</b>		Room/suite	
	City or town, state or country, and ZIP + 4 <b>NASHVILLE, TN 37214</b>		G Gross receipts \$ <b>4,651,029.</b>	
	F Name and address of principal officer: <b>THOMAS PENOZA SAME AS C ABOVE</b>		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (8) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions)	
J Website: ► <a href="http://WWW.GRANDLODGEFOP.ORG">WWW.GRANDLODGEFOP.ORG</a>		H(c) Group exemption number ► <b>1199</b>		
K Type of organization <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation <b>1915</b> M State of legal domicile <b>TN</b>		

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>TO ENCOURAGE AND PROMOTE THE HIGHEST STANDARDS OF PROFESSIONALISM, OFFER ENRICHING EDUCATIONAL</b>		
	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 <b>54</b>	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 <b>52</b>	
	5 Total number of employees (Part V, line 2a)	5 <b>43</b>	
	6 Total number of volunteers (estimate if necessary)	6 <b>0</b>	
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a <b>0.</b>	
b Net unrelated business taxable income from Form 990-T, line 34	7b <b>0.</b>		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year <b>100,000.</b>	Current Year <b>36,546.</b>
	9 Program service revenue (Part VIII, line 2g)	<b>2,089,488.</b>	<b>2,654,357.</b>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>&lt;29,319.</b>	<b>76,589.</b>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>1,068,051.</b>	<b>916,161.</b>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>3,228,220.</b>	<b>3,683,653.</b>
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,577,285.</b>	<b>1,705,431.</b>
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11f-24f)	<b>2,333,112.</b>	<b>2,372,410.</b>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>3,910,397.</b>	<b>4,077,841.</b>
19 Revenue less expenses Subtract line 18 from line 12	<b>&lt;682,177.</b>	<b>&lt;394,188.</b>	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year <b>5,763,358.</b>	End of Year <b>7,798,610.</b>
	21 Total liabilities (Part X, line 26)	<b>1,338,539.</b>	<b>3,927,137.</b>
	22 Net assets or fund balances. Subtract line 21 from line 20	<b>4,424,819.</b>	<b>3,871,473.</b>

## 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 		Date <b>3-10-10</b>
	THOMAS PENOZA, TREASURER		Type or print name and title
Paid Preparer's Use Only	Preparer's Signature ► 	Date <b>MAR 09 2010</b>	Check if self-employed ► <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <b>FRANK L. SASSETTI &amp; CO. 6611 WEST NORTH AVENUE OAK PARK, ILLINOIS 60302</b>	EIN ►	Preparer's Identifying number (see instructions) <b>P01061671</b>
		Phone no ►	<b>708-386-1433</b>

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

832001 12-18-08 LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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 \$ ) (Revenue \$ )  
**FOP MEMBER SERVICES - THE LODGE PROVIDES VARIOUS SERVICES TO ITS MEMBERSHIP MAINLY IN THE FORM OF EDUCATING THE MEMBERSHIP. TOPICS COVERED INCLUDE LABOR ISSUES, LEGAL AID, BENEFITS (INSURANCE, ETC.), GRIEVANCES, SAFETY ISSUES AND POLICE PENSIONS. IN ADDITION, THE LODGE SENDS OUT A BI-MONTHLY NEWS JOURNAL TO ITS ENTIRE MEMBERSHIP.**

4b (Code: ) (Expenses \$ ) (Revenue \$ )  
**INFORMATIONAL SERVICES - THE LODGE ACCUMULATES AND MAINTAINS VARIOUS PERSONNEL AND PAYROLL DATA ITEMS THROUGHOUT THE U.S. ALSO SPONSERS LABOR SEMINARS AND OTHER EDUCATIONAL SEMINARS**

4c (Code: ) (Expenses \$ ) (Revenue \$ )  
**LEGISLATIVE SERVICES - THE LODGE MAINTAINS AN OFFICE IN WASHINGTON DC FOR THE PURPOSE OF LOBBYING FOR PASSAGE OR SUPPORT ON VARIOUS CRIME BILLS AND OTHER LAW ENFORCEMENT ISSUES**

4d Other program services (Describe in Schedule O.)

(Expenses \$

including grants of \$

) (Revenue \$ )

4e Total program service expenses ► \$

(Must equal Part IX, Line 25, column (B))

## Part IV Checklist of Required Schedules

	Yes	No
1		X
2		X
3	X	
4		
5		
6		X
7		X
8		X
9		X
10		X
11	X	
12	X	
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20		X
21		X
22		X
23		X
24a		X
24b		
24c		
24d		
25a		
25b		
26		X
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)? If "Yes," complete Schedule L, Part IV	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	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? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	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? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
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? If "Yes," complete Schedule R, Part VI	37	X

Form 990 (2008)

## 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	27
1b		1b	0
1c	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	43
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>	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
3b	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	X
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	8	
8	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>	9b	
a	Did the organization make any taxable distributions under section 4966?	10a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10	<b>Section 501(c)(7) organizations.</b> Enter: N/A	11a	
a	Initiation fees and capital contributions included on Part VIII, line 12	11b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
11	<b>Section 501(c)(12) organizations.</b> Enter: N/A	12b	
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	

Form 990 (2008)

**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

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.

	Yes	No
1a	54	
1b	52	
2		X
3		X
4		X
5		X
6		X
7a	X	
7b		X
8a	X	
8b		X
9a	X	
9b	X	
10	X	
11		X

- 1a Enter the number of voting members of the governing body
- 1b Enter the number of voting members that are independent
- 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?
- 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?
- 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?
- 5 Did the organization become aware during the year of a material diversion of the organization's assets?
- 6 Does the organization have members or stockholders?
- 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?
- 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
  - a The governing body?
  - b Each committee with authority to act on behalf of the governing body?
- 9a Does the organization have local chapters, branches, or affiliates?
- 9b 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?
- 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
- 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

### Section B. Policies

	Yes	No
12a	X	
12b	X	
12c	X	
13		X
14	X	
15		
15a		X
15b		X
16a		X
16b		

- 12a Does the organization have a written conflict of interest policy? If "No," go to line 13
- 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done
- 13 Does the organization have a written whistleblower policy?
- 14 Does the organization have a written document retention and destruction policy?
- 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?
  - b Other officers or key employees of the organization?
 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?
- 16b 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?

### Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 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: ► **TOM PENOZA & PATRICK YOES - 615-399-0900**  
**701 MARRIOTT DRIVE, NASHVILLE, TN 37214**

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter **0** in columns (D), (E), and (F) if no compensation was paid.

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
CHUCK CANTERBURY PRESIDENT	40.00	X		X			55,257.	0.	1,661.
DAVID HILLER VICE PRESIDENT	20.00	X		X			10,000.	0.	0.
PATRICK YOES SECRETARY	25.00	X		X			28,748.	0.	0.
TOM PENOZA TREASURER	20.00	X		X			43,880.	0.	0.
FRANK GALE SECOND VICE PRESIDENT	20.00	X		X			10,000.	0.	0.
TIM DOWNS SEARGENT-AT-ARMS	2.00	X		X			10,000.	0.	0.
MIKE BURNETT TRUSTEES CHAIRMAN	2.00	X		X			10,000.	0.	5,544.
AL FINLEY TRUSTEE	2.00	X					1,400.	0.	0.
PATRICK SCHERDEN TRUSTEE	2.00	X					1,400.	0.	0.
GARY WALLACE TRUSTEE	2.00	X					1,200.	0.	0.
STEVE JAMES TRUSTEE	2.00	X					1,450.	0.	0.
J.D. CORDOVA TRUSTEE	2.00	X					800.	0.	0.
ROBERT MARTIN TRUSTEE	2.00	X					900.	0.	0.
JAMES HOSFELT TRUSTEE	2.00	X					1,200.	0.	0.
NELSON CUBA TRUSTEE	2.00	X					600.	0.	0.
WILLIAM PEACOCK TRUSTEE	2.00	X					3,000.	0.	0.
MIKE HETTICH TRUSTEE	2.00	X					2,750.	1,500.	0.

## Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
WILLIAM PATIN TRUSTEE	2.00	X					1,200.	0.	0.
RICHARD FULGINITI TRUSTEE	2.00	X					2,150.	0.	0.
LARRY CROSMAN TRUSTEE	2.00	X					900.	0.	0.
KEVIN SOMMERS TRUSTEE	2.00	X					1,200.	0.	0.
CHUCK SCHAUSS TRUSTEE	2.00	X					2,300.	0.	0.
CHARLES TILLMAN TRUSTEE	2.00	X					800.	0.	0.
WILLIAM ALBERTSON TRUSTEE	2.00	X					2,050.	0.	0.
STEVE GRABOWSKI TRUSTEE	2.00	X					1,450.	0.	0.
STEVEN KENNER TRUSTEE	2.00	X					900.	0.	0.
CHEF DELONG TRUSTEE	2.00	X					1,600.	0.	0.
<b>1b Total</b>						►	<b>287,719.</b>	<b>19,900.</b>	<b>7,205.</b>

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 0

3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	Yes	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	3	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	4	X
	5	X

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
CRABBE, BROWN & JAMES 500 S. FRONT ST., COLUMBUS, OH 43215	LEGAL SERVICES	328,456.

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► 1

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

**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
<b>Contributions, gifts, grants and other similar amounts</b>					
1 a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f	36,546.			
g Noncash contributions included in lines 1a-1f \$					
h <b>Total. Add lines 1a-1f</b>		36,546.			
<b>Program Service Revenue</b>					
2 a <b>PER CAPITA</b>	Business Code	812900	2,654,357.	2,654,357.	
b					
c					
d					
e					
f All other program service revenue					
g <b>Total. Add lines 2a-2f</b>		2,654,357.			
<b>Other Revenue</b>					
3 Investment income (including dividends, interest, and other similar amounts)			140,069.		140,069.
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6 a Gross Rents	(i) Real	(ii) Personal			
b Less: rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)					
7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses	900,000.				
c Gain or (loss)	963,480.				
d Net gain or (loss)	<63,480.				
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
b Less: direct expenses	b				
c Net income or (loss) from fundraising events					
9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses	b				
c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	11,815.			
b Less: cost of goods sold	b	3,896.			
c Net income or (loss) from sales of inventory			7,919.	7,919.	
<b>Miscellaneous Revenue</b>	Business Code				
11 a <b>CREDIT CARD ROYALTY</b>	541800	250,000.			250,000.
b <b>MISCELLANEOUS ROYALTY</b>	541800	192,761.			192,761.
c <b>SEMINARS &amp; WORKSHOPS</b>	611600	165,070.	165,070.		
d All other revenue	541800	300,411.	299,619.		792.
e <b>Total. Add lines 11a-11d</b>		908,242.			
12 <b>Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e</b>		3,683,653.	3,063,485.	0.	583,622.

## 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				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	287,719.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,171,796.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	127,509.			
10 Payroll taxes	118,407.			
11 Fees for services (non-employees):				
a Management				
b Legal	409,884.			
c Accounting	99,450.			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	12,171.			
13 Office expenses	33,491.			
14 Information technology	23,368.			
15 Royalties				
16 Occupancy	85,703.			
17 Travel	376,760.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	215,878.			
20 Interest	77,294.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	205,113.			
23 Insurance				
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 POSTAGE	354,094.			
b PRINTING	275,871.			
c SUPPLIES	50,201.			
d TELEPHONE	31,373.			
e TRUSTEE OFFICE EXPENSE	24,630.			
f All other expenses	97,129.			
25 Total functional expenses. Add lines 1 through 24f	4,077,841.			
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	450.	1	450.
	2 Savings and temporary cash investments	876,397.	2	1,315,124.
	3 Pledges and grants receivable, net	88,165.	3	29,895.
	4 Accounts receivable, net	128,187.	4	155,620.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	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		6	
	7 Notes and loans receivable, net	33,300.	7	33,000.
	8 Inventories for sale or use	19,724.	8	22,181.
	9 Prepaid expenses and deferred charges	20,819.	9	114,239.
	10a Land, buildings, and equipment: cost basis	5,371,093.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	1,869,031.	10c	4,463,937.
	10b	907,156.	2,727,285.	11
	11 Investments - publicly traded securities		12	
	12 Investments - other securities. See Part IV, line 11		13	
	13 Investments - program-related See Part IV, line 11		14	
	14 Intangible assets		15	8,120.
	15 Other assets. See Part IV, line 11		16	5,763,358.
	16 Total assets. Add lines 1 through 15 (must equal line 34)		16	7,798,610.
Liabilities	17 Accounts payable and accrued expenses	184,281.	17	348,677.
	18 Grants payable		18	
	19 Deferred revenue	1,076,203.	19	1,655,270.
	20 Tax-exempt bond liabilities		20	
	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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	1,852,127.
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	78,055.	25	71,063.
	26 Total liabilities. Add lines 17 through 25	1,338,539.	26	3,927,137.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	4,110,099.	27	3,536,544.
	28 Temporarily restricted net assets	314,720.	28	334,929.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	4,424,819.	33	3,871,473.
	34 Total liabilities and net assets/fund balances	5,763,358.	34	7,798,610.

## Part XI | Financial Statements and Reporting

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

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?

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?

b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		



**Part II-A** To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

A Check  if the filing organization belongs to an affiliated group.

B Check  if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

1a Total lobbying expenditures to influence public opinion (grassroots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount. Enter the amount from the following table in both columns.

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a. Enter -0- if line g is more than line a

i Subtract line 1f from line 1c. Enter -0- if line f is more than line c

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

Yes

No

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f of the instructions.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

**Part II-B** To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i Other activities? If "Yes," describe in Part IV			
j Total lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details.

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

**Part III-B** To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." See Schedule C instructions for details.

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?		
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	4	
	5	

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

**PART I-A, LINE 1:**

THE NATIONAL FRATERNAL ORDER OF POLICE POLITICAL ACTION COMMITTEE IS A  
SEGREGATED FUND AS DEFINED UNDER SECTION 527(F)(3) AND COLLECTS AND  
DISBURSES DONATIONS TO SUPPORT CANDIDATES FOR FEDERAL OFFICE WHO CAN  
AFFECT LEGISLATION OF INTEREST TO THE ORGANIZATION.

**PART I-C CONTINUATION FOR INCOMPLETE NAME/ADDRESS INFORMATION:**

FRATERNAL ORDER OF POLICE POLITICAL ACTION COMMITTEE

328 MASSACHUSETTS AVENUE, N.E. WASHINGTON, DC 20002

**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

OMB No. 1545-0047

**2008**  
Open to Public  
Inspection

Name of the organization

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer identification number  
23-1283161

**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).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
	<input type="checkbox"/> 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		
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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)?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	► \$ _____

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

Schedule D (Form 990) 2008

832051  
12-23-08

13280215 707170 4089X

16  
2008.05020 FRATERNAL ORDER OF POLICE, 4089X\_1

**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 <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other _____
c <input type="checkbox"/> 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
1c	
1d	
1e	
1f	

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					

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  
 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.

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

**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		445,258.		445,258.
b Buildings		4,080,331.	334,515.	3,745,816.
c Leasehold improvements				
d Equipment		787,784.	546,258.	241,526.
e Other		57,720.	26,383.	31,337.
<b>Total.</b> Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)			►	4,463,937.

Schedule D (Form 990) 2008

**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		
Closely-held equity interests		
Other _____		
Total. (Col (b) should equal Form 990, Part X, col (B) line 12.) ►		

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

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

**Total. (Column (b) should equal Form 990, Part X, col (B) line 15.)**

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

(a) Description of liability	(b) Amount	
Federal income taxes		
DEFERRED COMPENSATION	71,063.	

In Part XIV, provide the text of the footnote to the organization's

71,063.

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	3,683,653.
2	4,077,841.
3	<394,188. >
4	
5	
6	
7	78,116.
8	<237,274. >
9	<159,158. >
10	<553,346. >

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

1	3,450,275.
2	
a	
b	
c	
d	
e	
2a	
2b	
2c	
2d	3,896.
2e	3,896.
3	3,446,379.
4	
a	
b	
c	
4a	
4b	237,274.
4c	237,274.
5	3,683,653.

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

1	4,081,737.
2	
a	
b	
c	
d	
e	
2a	
2b	
2c	
2d	3,896.
2e	3,896.
3	4,077,841.
4	
a	
b	
c	
4a	
4b	
4c	0.
5	4,077,841.

**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 XII, LINE 2D - OTHER ADJUSTMENTS:****COST OF GOODS SOLD NETTED AGAINST GROSS RECEIPTS FOR TAX**

PURPOSES: 3896.

**PART XII, LINE 4B - OTHER ADJUSTMENTS:**

NET UNREALIZED LOSSES ON INVESTMENTS: 237274.

Part XIV Supplemental Information (continued)PART XIII, LINE 2D - OTHER ADJUSTMENTS:COST OF GOODS SOLD NETTED AGAINST GROSS RECEIPTS FOR TAXPURPOSES: 3896.ADJUSTMENT TO NET ASSETS IS DUE TO UNREALIZED LOSSES ON INVESTMENTACCOUNT.

**SCHEDULE J-2**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Continuation Sheet for Form 990**

OMB No 1545-0047

**2008**

Open to Public  
Inspection

Name of the Organization

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer Identification number  
23-1283161

**Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
JOE PERKINS TRUSTEE	2.00	X					2,000.	700.	0.
LEROY ANTHONY TRUSTEE	2.00	X					2,200.	0.	0.
HUGH CLEMENTS, JR. TRUSTEE	2.00	X					800.	0.	0.
DARRELL LEWIS TRUSTEE	2.00	X					1,600.	0.	0.
THOMAS SCHMITT TRUSTEE	2.00	X					800.	0.	0.
DUANE PHILLIPS TRUSTEE	2.00	X					1,350.	0.	0.
KEN STARRS TRUSTEE	2.00	X					1,900.	0.	0.
JIM CROWLEY TRUSTEE	2.00	X					800.	0.	0.
BRAD LANDES TRUSTEE	2.00	X					2,400.	0.	0.
ROBERT NOWACZYK TRUSTEE	2.00	X					1,400.	0.	0.
ROBERT IMBOREK TRUSTEE	2.00	X					2,200.	14,550.	0.
PETE FOGARTY TRUSTEE	2.00	X					1,200.	850.	0.
DAVID MOODY TRUSTEE	2.00	X					800.	0.	0.
RON BAKLEY TRUSTEE	2.00	X					5,350.	0.	0.
CHARLES CAPUTO TRUSTEE	2.00	X					700.	0.	0.
THOMAS STILES TRUSTEE	2.00	X					800.	0.	0.
JACK SIMINGTON TRUSTEE	2.00	X					2,800.	0.	0.
HERMAN BECKETT TRUSTEE	2.00	X					900.	0.	0.
JOHN GENDE TRUSTEE	2.00	X					600.	0.	0.
JOHN DINEEN PAST PRESIDENT	2.00	X					1,200.	2,300.	0.

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

Schedule J-2 (Form 990) 2008

**SCHEDULE J-2**

**(Form 990)**

## **Continuation Sheet for Form 990**

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

**Name of the Organization**

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer Identification number  
**23-1283161**

**Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule J-2 (Form 990) 2008**



**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

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer identification number  
23-1283161

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

PROGRAMS AND RECOGNIZE ADVANCES, SKILLS AND ABILITIES BEYOND ENTRY

LEVEL QUALIFICATIONS OF FULL TIME LAW ENFORCEMENT OFFICERS OF THE U.S.

**FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:**

NATIONAL MEETINGS - THE LODGE HOLDS A BIENNIAL CONFERENCE WHERE EACH

STATE LODGE SENDS DELEGATES TO VOTE ON VARIOUS ISSUES SUCH AS GUN

CONTROL, SUPPORT FOR VARIOUS BILLS AND ELECTION OF OFFICERS

COMMUNITY SERVICES - SPONSERS VARIOUS SPECIAL EVENTS

INCLUDING SUPPORT OF SPECIAL OLYMPICS AND EASTER SEALS.

**FORM 990, PART VI, SECTION A, LINE 7A: EACH NATIONAL OFFICER IS ELECTED BY  
A VOTE OF THE QUALIFIED DELEGATES.**

**FORM 990, PART VI, SECTION A, LINE 10: THE PRESIDENT AND TREASURER REVIEW  
THE FORM 990 IN DETAIL WITH THE PREPARERS AND THEN PROVIDE THE ENTIRE BOARD  
WITH A FINAL DRAFT OF THE 990 BEFORE IT IS FILED.**

**FORM 990, PART VI, SECTION B, LINE 12C: ANNUALLY, THERE IS A REQUIREMENT  
THAT ALL TRUSTEES COMPLETE AND SIGN A FIDUCIARY AND DISCLOSURE STATEMENT.  
THESE STATEMENTS ARE REVIEWED BY THE EXECUTIVE BOARD AND WOULD BE REFERRED  
TO IN THE CASE OF A POTENTIAL CONFLICT.**

**FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS, CONFLICT OF  
INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.**

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.  
832211  
12-18-08

Schedule O (Form 990) 2008

**SCHEDULE O**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer identification number  
23-1283161

**SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:**

(A) NAME OF PERSON: NAT'L LABOR COUNCIL #2-POSTAL POLICE

**SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:**

(A) NAME OF PERSON: CHERYL PENOZA

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

TREASURER'S SPOUSE

(C) AMOUNT OF TRANSACTION \$ 24598.

(D) DESCRIPTION OF TRANSACTION: EMPLOYMENT

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: MARY CANTERBURY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

PRESIDENT'S DAUGHTER

(C) AMOUNT OF TRANSACTION \$ 29317.

(D) DESCRIPTION OF TRANSACTION: EMPLOYMENT

(E) SHARING OF ORGANIZATION REVENUES? = NO

**PART III , QUESTION 1**

**ORGANIZATION'S MISSION STATEMENT**

TO SUPPORT AND DEFEND THE CONSTITUTION OF THE UNITED STATES; TO

INculcate LOYALTY AND ALLEGIANCE TO THE UNITED STATES OF AMERICA; TO

PROMOTE AND FOSTER THE ENFORCEMENT OF LAW AND ORDER; TO IMPROVE THE

INDIVIDUAL AND COLLECTIVE PROFICIENCY OF OUR MEMBERS IN THE PERFORMANCE

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

832211  
12-18-08

Schedule O (Form 990) 2008

**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

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer identification number  
23-1283161

OF THEIR DUTIES; TO ENCOURAGE FRATERNAL, EDUCATIONAL, CHARITABLE AND SOCIAL ACTIVITIES AMONG LAW ENFORCEMENT OFFICERS; TO ADVOCATE AND STRIVE FOR UNIFORM APPLICATION OF THE CIVIL SERVICE MERIT SYSTEM FOR APPOINTMENT AND PROMOTION; TO SUPPORT THE IMPROVEMENT OF THE STANDARD OF LIVING AND WORKING CONDITIONS OF THE LAW ENFORCEMENT PROFESSION THROUGH EVERY LEGAL AND ETHICAL MEANS AVAILABLE; TO CREATE AND MAINTAIN TRADITION OF ESPRIT DE CORPS INSURING FIDELITY TO DUTY UNDER ALL CONDITIONS AND CIRCUMSTANCES; TO CULTIVATE A SPIRIT OF FRATERNALISM AND MUTUAL HELPFULNESS AMONG OUR MEMBERS AND THE PEOPLE WE SERVE; TO INCREASE THE EFFICIENCY OF THE LAW ENFORCEMENT PROFESSION AND THUS MORE FIRMLY TO ESTABLISH THE CONFIDENCE OF THE PUBLIC IN THE SERVICE DEDICATED TO THE PROTECTION OF LIFE AND PROPERTY.

**PART V, QUESTION 2A**

DIFFERENCE BETWEEN 2008 W-3 AND NUMBER OF EMPLOYEES

TOTAL NUMBER OF FORMS W-2 LISTED ON 2008 W-3 (97) LESS NUMBER OF TRUSTEES (54) = 43 EMPLOYEES.

Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990. Part IV, lines 33, 34, 35, 36, or 37.

Bilingual 103

卷之三

Envelopes identified as containing

### Name of the organization

FRATERNAL ORDER OF POLICE, GRAND LODGE

卷之三

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
NATIONAL FRATERNAL ORDER OF POLICE FOUNDATION - 52-1606785, 309 MASSACHUSETTS AVENUE, N.E., WASHINGTON, DC 20002	FUND PROGRAMS DESIGNED TO HONOR AMERICA'S LAW ENFORCEMENT OFFICERS.	DISTRICT OF COLUMBIA	501(C)(3)	509(A)(2)	

**FRATERNAL ORDER OF POLICE, GRAND LODGE**

## **Part II** Identification of Related Organizations Taxable as a Partnership

卷之三

**Part V Transactions With Related Organizations****Note.** Complete line 1 if any entity is listed in Parts II, III, or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organizations
- e Loans or loan guarantees by other organizations

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(A)	(B) Transaction type (a-r)	(C) Amount involved
Name of other organization(s)		
(1) FRATERNAL ORDER OF POLICE LEGAL PLAN	P	21,003.
(2) FRATERNAL ORDER OF POLICE AUXILIARY	B	12,000.
(3) NATIONAL FRATERNAL ORDER OF POLICE FOUNDATION	P	216,416.
(4)		
(5)		
(6)		

## Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding excision for certain investment partnerships.

Application for Extension of Time To File an  
Exempt Organization Return

► 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](http://www.irs.gov/efile) and click on **e-file for Charities & Nonprofits**.

Type or print	Name of Exempt Organization	Employer identification number
	FRATERNAL ORDER OF POLICE, GRAND LODGE	23-1283161
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 701 MARRIOTT DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NASHVILLE, TN 37214	

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

TOM PENOZA

- The books are in the care of ► 701 MARRIOTT DRIVE - NASHVILLE, TN 37214

Telephone No. ► 615-399-0900 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 FEBRUARY 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 JUL 1, 2008, and ending JUN 30, 2009.

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a 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	\$ N/A

**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.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box

**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).

<b>Part II Additional (Not Automatic) 3-Month Extension of Time.</b> Only file the original (no copies needed).		
<b>Type or print</b> <b>File by the extended due date for filing the return. See instructions</b>	Name of Exempt Organization  <b>FRATERNAL ORDER OF POLICE, GRAND LODGE</b>	<b>Employer identification number</b>  <b>23-1283161</b>
	Number, street, and room or suite no. If a P.O. box, see instructions.  <b>701 MARRIOTT DRIVE</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.  <b>NASHVILLE, TN 37214</b>	

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

Form 990    Form 990-EZ    Form 990-T (sec. 401(a) or 408(a) trust)    Form 1041-A    Form 5227    Form 8870  
 Form 990-BL    Form 990-PF    Form 990-T (trust other than above)    Form 4720    Form 6069

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

**TOM PENOZA & PATRICK YOES**

- The books are in the care of ► **701 MARRIOTT DRIVE - NASHVILLE, TN 37214**

Telephone No. ► **615-399-0900**      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 **MAY 15, 2010**  
 5 For calendar year **JUL 1, 2008**, and ending **JUN 30, 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

**ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION TO FILE A COMPLETE AND ACCURATE RETURN**

8a 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 <b>Balance Due.</b> 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 \$ <b>N/A</b>

**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 ► *Tom Penoza*      Title ► CPA

Date ► *2/15/10*

Form 8868 (Rev. 4-2009)