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Short Form  
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 1545-1150

2009

Open to Public  
Inspection

► 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 \$500,000 and total assets less than \$1,250,000 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.

## A For the 2009 calendar year, or tax year beginning

and ending

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <b>FRATERNAL ORDER OF POLICE LODGE 20</b> Number and street (or P.O. box, if mail is not delivered to street address) <b>PO BOX 302</b> City or town, state or country, and ZIP + 4 <b>WESTMINSTER, MD 21158</b>	D Employer identification number <b>52-1788701</b>
	Room/suite	E Telephone number <b>410-876-0115</b>
		F Group Exemption Number ►

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

G Accounting method:  Cash  Accrual  
Other (specify) ►

I Website: ► **N/A**J Tax-exempt status (check only one) —  501(c)(8) (insert no.)  4947(a)(1) or  527K 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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ► **\$ 86515.**

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

1 Contributions, gifts, grants, and similar amounts received	1	60976.
2 Program service revenue including government fees and contracts	2	
3 Membership dues and assessments	3	14087.
4 Investment income	4	1230.
5a Gross amount from sale of assets other than inventory	5a	3658.
b Less: cost or other basis and sales expenses	5b	4085.
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-427.
6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>		
a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a Gross sales of inventory, less returns and allowances	7a	
b Less: cost of goods sold	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe ► <b>See Statement 3</b> )	8	6564.
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	82430.
10 Grants and similar amounts paid (attach schedule)	10	4031.
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	50302.
14 Occupancy, rent, utilities, and maintenance	14	533.
15 Printing, publications, postage, and shipping (JUN 08 2010)	15	615.
16 Other expenses (describe ► <b>See Statement 1</b> )	16	26072.
17 Total expenses. Add lines 10 through 16	17	81553.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	877.
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	77575.
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	78452.

## Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	14901.	22 15826.
23 Land and buildings		23
24 Other assets (describe ► <b>See Statement 2</b> )	62674.	24 62626.
25 Total assets	77575.	25 78452.
26 Total liabilities (describe ► <b>See Statement 3</b> )	0.	26 0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	77575.	27 78452.

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

## Expenses

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

**What is the organization's primary exempt purpose? ENHANCEMENT OF LAW ENFORCEMENT**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

## 28 LAW ENFORCEMENT AWARENESS

(Grants \$  ) If this amount includes foreign grants, check here

28a

## 29 COMMUNITY PROGRAMS

(Grants \$ ) If this amount includes foreign grants, check here

29a

## 30 LOCAL FUNDRAISING SUPPORT

(Grants \$  ) If this amount includes foreign grants, check here

30a

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**31 Other program services (attach schedule)**

(Grants \$  ) If this amount includes foreign grants, check here

312

**32 Total program service expenses (add lines 28a through 31a)**

**Part IV List of Officers, Directors, Trustees, and Key Employees** - List A

30

**Part IV** List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)

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

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? 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 why the organization did not report the income on Form 990-T.

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to 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 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a 520.

b Did the organization file Form 1120-POL for this year?

38 a 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 outstanding at the end of the period covered by this return?

b If "Yes," complete Schedule L, Part II and enter the total amount involved

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9

b Gross receipts, included on line 9, for public use of club facilities

40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:

section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958

d Section 501(c)(3) and 501(c)(4) organizations. 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

41 List the states with which a copy of this return is filed. ► MD

42 a The organization's books are in care of ► JESSE DIMURA

Telephone no. ► 443-600-1774

Located at ► 86 COUNTRY LANE, HANOVER, PA ZIP + 4 ► 17331

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)?

If "Yes," enter the name of the foreign country: ►

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

If "Yes," enter the name of the foreign country: ►

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 N/A

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ

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

	Yes	No
33		X
34		X
35a		X
35b	N/A	
36		X
37b		X
38a	X	
38b		3900.
39a	N/A	
39b	N/A	
40b	N/A	
40e		X

	Yes	No
42b		X
42c		X

	Yes	No
44		X
45		X

Form 990-EZ (2009)

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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 Yes  No  46

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If "Yes," was the related organization a section 527 organization? 49b

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

(a) Name and address of each employee paid more than \$100,000 <b>N/A</b>	(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

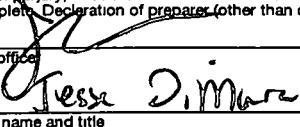
f Total number of other employees paid over \$100,000 ► \_\_\_\_\_

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

**N/A**

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ► \_\_\_\_\_

<b>Sign Here</b>	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 	Date <b>6-4-10</b>	Preparer's identifying number (See instr.) <b>P00118522</b>	
<b>Paid Preparer's Use Only</b>	Preparer's signature ► <b>Donald R. Hull</b>	Date <b>6-2-10</b>	Check if self-employed ► <input type="checkbox"/>	EIN ► <b>52-1749069</b>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <b>Hull Company Accountants Inc.</b> <b>526 Baltimore Blvd.</b> <b>Westminster, MD 21157</b>			Phone no. ► <b>410-876-3694</b>

May the IRS discuss this return with the preparer shown above? See instructions

►  Yes  No

Form 990-EZ (2009)

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

## **Transactions With Interested Persons**

- Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
- Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

**2009**

## Open To Public Inspection

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**Name of the organization**

**Employer identification number**  
**52-1788701**

FRATERNAL ORDER OF POLICE LODGE 20

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

► \$ \_\_\_\_\_  
► \$ \_\_\_\_\_

**Part II      Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
REX & MARY SCOTT		X	7000.	3900.	X	X			X	
<b>Total</b>				► \$ 3900.						

**Total** ► \$ 3900

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

## **Part IV | Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

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

**Schedule L (Form 990 or 990-EZ) 2009**

Form 990-EZ	Other Expenses	Statement 1
Description		Amount
ADVERTISING		500.
SECRETARY FEE		2400.
TAXES/LICENSES/REGISTRATION FEES		100.
CONVENTION/MEETING EXPENSE		3314.
INSURANCE		275.
INTERNET/SATELLITE SERVICE		1283.
TELEPHONE		716.
MISCELLANEOUS		176.
PAC FUND		425.
DONATIONS		3300.
ACTIVITIES EXPENSES		10480.
POLITICAL DONATIONS		100.
STORAGE EXPENSE		530.
SUPPLIES		1275.
BANK FEES		48.
INVESTMENT FEES		267.
COLLECTION FEES		34.
REFUNDS/RETURNED CHECKS		849.
Total to Form 990-EZ, line 16		26072.

Form 990-EZ	Other Assets	Statement 2
Description	Beg. of Year	End of Year
Note Receivable Rex and Mary Scott	4200.	3900.
Investments	58094.	58600.
Other Depreciable Assets	380.	126.
Total to Form 990-EZ, line 24	62674.	62626.

Form 990-EZ	Other Revenue	Statement 3
Description		Amount
MISCELLANEOUS		2538.
BULL ROAST		4026.
Total to Form 990-EZ, line 8		6564.

## Form 990-EZ      Gain (Loss) From Publicly Traded Securities      Statement 4

Description	Gross Sales Price	Cost or Other Basis	Expense of Sale	Net Gain or (Loss)
UBS PACE GLOBAL FIXED INCOME INVESTMENT	1087.	1260.	0.	-173.
UBS PACE GOVT SEC FIXED INCOME INVESTMENT	1164.	1137.	0.	27.
UBS PACE HIGH YIELD INVESTMENTS	317.	432.	0.	-115.
UBS PACE STRATEGIC FIXED INCOME INVESTMENT	1090.	1256.	0.	-166.
To Form 990-EZ, line 5	3658.	4085.	0.	-427.

## Form 990-EZ      Occupancy, Rent, Utilities and Maintenance      Statement 5

Description	Amount
Depreciation	253.
Other Expenses	280.
Total to Form 990-EZ, line 14	533.

Form 990-EZ

## Cash Grants and Allocations

Statement 6

Class of Activity/Grantee's Name and Address	Grantee's Relationship	Amount
COMMUNITY PROGRAMS	None	1000.
COMMUNITY PROGRAMS	None	1000.
COMMUNITY PROGRAMS	None	1000.
LAW ENFORCEMENT AWARENESS	AFFILIATE	
MD STATE LODGE	ORGANIZATION	393.
LAW ENFORCEMENT AWARENESS	AFFILIATE	
FOP GRAND LODGE	ORGANIZATION	638.
Total Included on Form 990-EZ, Line 10		4031.

**FORM 990-EZ**

**Information Regarding Transfers  
Associated with Personal Benefit Contracts**

## Statement 7

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

Type or print	Name of Exempt Organization	Employer identification number
	<b>FRATERNAL ORDER OF POLICE LODGE 20</b>	<b>52-1788701</b>
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.	
	<b>PO BOX 302</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	<b>WESTMINSTER, MD 21158</b>	

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

<input 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 checked="" 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

**JESSE DIMURA**• The books are in the care of ► **86 COUNTRY LANE - HANOVER, PA 17331**Telephone No. ► **443-600-1774** 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 **August 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ►  calendar year **2009** or  
 ►  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

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 \$ _____ <b>N/A</b>

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)