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Form 990

Return of Organization Exempt From Income Tax

2009

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► 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 01-01-2009 and ending 12-31-2009

B Check if applicable	C Name of organization NATIONAL PIGEON ASSOCIATION INC		D Employer identification number 95-3016333
<input type="checkbox"/> Address change	Doing Business As		E Telephone number
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address) 1717 SE 43RD		Room/suite
<input type="checkbox"/> Initial return	City or town, state or country, and ZIP + 4 TOPEKA, KS 66609		G Gross receipts \$ 154,496
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			

F Name and address of principal officer	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (5) <input type="checkbox"/> (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
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J Website: ►	H(c) Group exemption number ►
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K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ► NON PROFIT	L Year of formation 1920	M State of legal domicile KS
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Part I Summary		
1 Briefly describe the organization's mission or most significant activities PROMOTION EDUCATION OF PIGEON		
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets		
3 Number of voting members of the governing body (Part VI, line 1a)	3	12
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5 Total number of employees (Part V, line 2a)	5	1
6 Total number of volunteers (estimate if necessary)	6	
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

Revenue		
8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g)	24,965	29,630
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,195	7,428
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	154,168	50,236
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	188,328	88,080

Expenses		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	22,477	23,359
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ►0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	89,521	76,350
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	111,998	99,709
19 Revenue less expenses Subtract line 18 from line 12	76,330	-11,629

Net Assets or Fund Balances		
20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	211,219	271,160
22 Net assets or fund balances Subtract line 21 from line 20	1,773	79,824
	209,446	191,336

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 STEPHEN ST CLAIR SECRETARY Type or print name and title	2010-08-10 Date	

Paid Preparer's Use Only		Preparer's signature ► SEAN M HUGO	Date 2010-08-13	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4		Sean M Hugo CPA PC 11317 S Western Ste 300 Oklahoma City, OK 73170		EIN ►	Phone no ► (405) 759-2796

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

PROMOTION EDUCATION OF PIGEON

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

If "Yes," describe these new services on Schedule C.

Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any programs or services?

If "Yes," describe these changes on Schedule C

Yes N

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 \$ 83,456 including grants of \$) (Revenue \$)
GRAND NATIONAL SHOW AND CONVENTION - DISTRICT AND STATE MEETS FOR A TOTAL OF OVER 1200 MEMBERS AND 5000 SHOW PARTICIPANTS PUBLISHING
PRINTING OF QUARTERLY REVIEW OF NATIONAL YEAR BOOK DISTRIBUTION OF MEMBERS MATERIALS DISTRIBUTION OF PIGEON B ANDS

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

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

4d Other program services (Describe in Schedule O)

(Expenses \$)

including grants of:

) (Revenue

4e Total program service expenses

83.456

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.

- Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.
- Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.
- Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.
- Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.
- Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.
- Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.

12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII

12a Was the organization included in consolidated, independent audited financial statements for the tax year?

Yes	No
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If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional

12a

12a	No
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13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Part II

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Part III

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

	Yes	No
1		No
2		No
3		No
4		
5		No
6		No
7		No
8		No
9		No
10		No
11	Yes	
12		No
13		No
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20		No

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization 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	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a		No
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? If "Yes," complete Schedule L, Part IV	29		No
30	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
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		No
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		No
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		No
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		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
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		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a	0
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	1
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	Yes	
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)?	Yes	
4b	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	No	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	No	
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	No	
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	No	
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body . . .	1a	12
b	Enter the number of voting members that are independent . . .	1b	0
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	No
6	Does the organization have members or stockholders?	6	Yes
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, 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	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes
11a	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	No
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	
13	Does the organization have a written whistleblower policy?	13	No
14	Does the organization have a written document retention and destruction policy?	14	No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	No
b	Other officers or key employees of the organization	15b	No
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 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. See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►
 STEPHEN ST CLAIR
 1717 SE 43RD
 TOPEKA, KS 66609
 (785) 267-5732

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. Report compensation for the calendar year ending with or within the organization's tax year. 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 all of the organization's **current** key employees See instructions for definition of "key employee "
- 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, or 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, higher compensated employees, and former such persons.

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)				(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	
JOHN HEPPNER PRESIDENT				X			0	0
JOHN DE CARLO JR WESTERN VP				X				
AMY KLOPMAN EASTERN VP				X				
TONY PATTI DIST 1 DRS				X				
STAN RYAN JR DISTRICT 2 DR				X				
BOB TAUSCHER DISTRICT 3 DR				X				
CHARLIE BROWN DISTRICT 4 DR				X				
JEFF CLEMENS DISTRICT 5 DR				X				
CHARLES HANNA DISTRICT 6 DR				X				
STEPHEN and NOELLE ST CLAIR SECTRES	40 00			X			21,313	
GREG POLA DISTRICT 7 DR				X				
KEITH CASTEEL DISTRICT 8 DR				X				
RON DAVIS DIST 9 DIR				X				
KIM BARTZ NPAJUNIORS DR				X				
LENNIE MEFFERD DISTRICT TEN DIRECTOR				X				

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

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	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? <i>If "Yes," complete Schedule J for such individual</i>	4	No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

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

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a			
	b Membership dues	1b 24,058			
	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 5,572			
	g Noncash contributions included in lines 1a-1f \$ _____				
	h Total. Add lines 1a-1f ►	29,630			
Program Service Revenue	2a ANNUAL CONFERENCE	Business Code 900,001	616		616
	b ADVERTISING	900,001	5,190	5,190	
	c JUNIOR YOUTH PROGRAM	900,001	1,622		1,622
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f ►	7,428			
	3 Investment income (including dividends, interest and other similar amounts) ►		786	786	
4 Income from investment of tax-exempt bond proceeds . . . ►					
5 Royalties ►					
6a Gross Rents	(I) Real	(II) Personal			
b Less rental expenses					
c Rental income or (loss)					
d Net rental income or (loss) ►					
7a Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
b Less cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss) ►					
8a 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 . . . ►					
9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses b					
c Net income or (loss) from gaming activities . . . ►					
10a Gross sales of inventory, less returns and allowances	a	116,652			
b Less cost of goods sold b		66,416			
c Net income or (loss) from sales of inventory . . . ►		50,236	50,236		
Miscellaneous Revenue	Business Code				
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d ►					
12 Total revenue. See Instructions ►	88,080	56,212	0	2,238	

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	21,313	17,100	4,213	
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				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,046	1,641	405	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	8,956	8,956		
d Lobbying				
e Professional fundraising See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	3,805	3,082	723	
14 Information technology				
15 Royalties				
16 Occupancy	2,826	2,826		
17 Travel	9,476	9,476		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	675	675		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	451	451		
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 ADVERTISING	1,956		1,956	
b BANK CHARGESDUES	1,927		1,927	
c DAMAGEDOBSOLETE BANDS				
d PROMOTIONSAWARDSDONATI	3,418		3,418	
e UTILITIESINS	1,274	1,274		
f All other expenses	41,586	37,975	3,611	
25 Total functional expenses. Add lines 1 through 24f	99,709	83,456	16,253	0
26 Joint costs. Check here <input checked="" type="checkbox"/> <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	98,760	1 27,092
2	Savings and temporary cash investments		2 30,786
3	Pledges and grants receivable, net		3
4	Accounts receivable, net	40,060	4 43,349
5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 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		7
8	Inventories for sale or use	71,254	8 169,239
9	Prepaid expenses and deferred charges		9
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	
b	Less accumulated depreciation	10b	10c
11	Investments—publicly traded securities		11
12	Investments—other securities See Part IV, line 11		12
13	Investments—program-related See Part IV, line 11	1,145	13 694
14	Intangible assets		14
15	Other assets See Part IV, line 11		15
16	Total assets. Add lines 1 through 15 (must equal line 34)	211,219	16 271,160
Liabilities			
17	Accounts payable and accrued expenses	1,773	17 79,824
18	Grants payable		18
19	Deferred revenue		19
20	Tax-exempt bond liabilities		20
21	Escrow or custodial 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
24	Unsecured notes and loans payable to unrelated third parties		24
25	Other liabilities Complete Part X of Schedule D		25
26	Total liabilities. Add lines 17 through 25	1,773	26 79,824
Net Assets or Fund Balances			
27	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	209,446	27 191,336
28	Temporarily restricted net assets		28
29	Permanently restricted net assets		29
30	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	209,446	33 191,336
34	Total liabilities and net assets/fund balances	211,219	34 271,160

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

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 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?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both
 Separate basis Consolidated basis Both consolidated and separated basis

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? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

2009

Open to Public
Inspection**SCHEDULE C**
(Form 990 or 990-EZ)**Political Campaign and Lobbying Activities****For Organizations Exempt From Income Tax Under section 501(c) and section 527**► Complete if the organization is described below.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.**If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35a (regarding proxy tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization

NATIONAL PIGEON ASSOCIATION INC

Employer identification number

95-3016333

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ► \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ _____
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ► \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check <input type="checkbox"/> if the filing organization belongs to an affiliated group	B Check <input type="checkbox"/> if the filing organization checked box A and "limited control" provisions apply		
Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots 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: Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000		The lobbying nontaxable amount is: 20% of the amount on line 1e \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000	
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a If zero or less, enter -0-			
i Subtract line 1f from line 1c If zero or less, enter -0-			
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?		<input type="checkbox"/> Yes	<input type="checkbox"/> 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 on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(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 Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(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 similar 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 Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

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).	2a	
a Current year	2b	
b Carryover from last year	2c	
c Total	3	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
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	
5 Taxable amount of lobbying and political expenditures (see instructions)		

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 1. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation

SCHEDULE D
(Form 990)**Supplemental Financial Statements****2009****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

Name of the organization

NATIONAL PIGEON ASSOCIATION INC

Employer identification number

95-3016333

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? Yes 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 for any other purpose conferring impermissible private benefit? Yes No

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

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
2a	
2b	
2c	
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, handling of violations, and enforcement of the conservation easements it holds? Yes No

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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 170(h)(4)(B)(ii)? Yes No

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

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

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

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

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

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

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

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

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

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

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a Public exhibition
b Scholarly research
c Preservation for future generations

d Loan or exchange programs
e Other

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 Escrow and Custodial Arrangements. Complete if the 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 the 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

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

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

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

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

	Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land					
b Buildings					
c Leasehold improvements					
d Equipment					
e Other					

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ►

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

Total. (Column (b) should equal Form 990, Part X, col (B), line 12)

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
END OF YEAR	694	C

Total. (Column (b) should equal Form 990, Part X, col (B) line 13)

694

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

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

Total. (Column (b) should equal Form 990, Part X, col (B) line 25)

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

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

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

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

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

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

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

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. Also complete this part to provide any additional information

Identifier	Return Reference	Explanation

SCHEDULE O
(Form 990)**Supplemental Information to Form 990****2009****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
► Attach to Form 990.****Name of the organization**

NATIONAL PIGEON ASSOCIATION INC

Employer identification number

95-3016333

Identifier	Return Reference	Explanation
01 Members or stockholder classes and rights (Part VI, line 6)		YES THEY HAVE MEMBERS
02 Member election for additional members (Part VI, line 7a)		ANY DECISIONS HAVE TO BE APPROVED BY MEMBERS
03 Governing body decisions (Part VI, line 7b)		YES THEY HAVE TO BE APPROVED BY MEMBERS
04 Form 990 governing body review (Part VI, line 11)		YES A COPY WAS PROVIDED FOR REVIEW
05 Governing documents, etc, available to public (Part VI, line 19)		AVAILABLE UPON REQUEST

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	NATIONAL PIGEON ASSOCIATION, INC					FOR 2006				FOR 2007				FOR 2008				FOR 2009		
2						2006				2007				2008				2009		
3	PART I (PAGE 1)																			
4	CONFERENCE INCOME					5,393				144				4,925				616		
5	JUNIOR PROGRAM INCOME					7,660				3,311				340				1,622		
6	PUBLICATION INCOME					5,825				4,728				3,930				5,190		
7	TOTAL TO 990 pg 1 LINE 2					18,878	TO 990 pg 1 LINE 2			8,183	TO 990 pg 1 LINE 2			9,195	TO 990 pg 1 LINE 2			7,428	TO 990 pg 1 LINE 2	
8																				
9	PART II (PAGE 2)	PROGRAM %	MGMT %			2,006	PROGRAM	MGMT		2,007	PROGRAM	MGMT		2,008	PROGRAM	MGMT		2,009	PROGRAM	MGMT
10	COMPENSATION OF OFFICERS	80 234060%	19 765940%			11,344	9,102	2,242		27,688	22,215	5,473		20,493	16,442	4,051		21,313	17,100	4,213
11	PAYROLL TAXES	80 228140%				1,096	879	217		2,571	2,063	508		1,984	1,592	392		2,046	1,641	405
12	ACCOUNTING FEES	100 000000%	0 000000%			3,657	3,657	0		5,140	5,140	0		3,575	3,575	0		8,956	8,956	0
13	SUPPLIES	81 004290%	18 995710%			10,295	8,339	1,956		5,601	4,537	1,064		4,475	3,625	850		3,805	3,082	723
14	TELEPHONE	80 923870%	19 076130%			913	739	174		1,724	1,395	329		1,440	1,165	275		860	696	164
15	POSTAGE	81 005370%	18 994630%			8,285	6,711	1,574		8,041	6,514	1,527		8,048	6,519	1,529		8,294	6,719	1,575
16	OCCUPANCY	100 000000%	0 000000%			5,524	5,524	0		2,661	2,661	0		2,153	2,153	0		2,826	2,826	0
17	REPAIRS	0 000000%	100 000000%			433	433	0		605	605	0		582	582	0		688	688	0
18	PRINTING	100 000000%	0 000000%			26,199	26,199	0		27,528	27,528	0		27,403	27,403	0		29,872	29,872	0
19	TRAVEL	100 000000%	0 000000%			14,718	14,718	0		4,924	4,924	0		10,503	10,503	0		9,476	9,476	0
20	CONFERENCES(MEALS ETC)	100 000000%	0 000000%			881	881	0		105	105	0		498	498	0		675	675	0
21	INTEREST	0 000000%	100 000000%			16	0	16		132	0	132		0	0	0		0	0	0
22	DEPR	100 000000%	0 000000%			889	889	0		1,230	1,230	0		933	933	0		451	451	0
23	ADVERTISING	100 000000%	0 000000%			4,418	0	4,418		3,080	0	3,080		810	0	810		1,956	0	1,956
24	BANK CHARGES/CREDIT CARD	100 000000%	0 000000%			1,322	0	1,322		1,280	0	1,280		1,408	0	1,408		1,927	0	1,927
25	BAD DEBTS	100 000000%	0 000000%			1,117	0	1,117		0	0	0		0	0	0		0	0	0
26	CONTRACT LABOR	100 000000%	0 000000%			100	0	100		1,420	0	1,420		1,500	0	1,500		1,228	0	1,228
27	DUES	100 000000%	0 000000%			215	0	215		1,647	0	1,647		413	0	413		257	0	257
28	DAMAGES/OBsolete BANDS	0 000000%	100 000000%			20	0	20		112	0	112		22,342	0	22,342		0	0	0
29	DONATIONS	100 000000%	0 000000%			0	0	0		0	0	0		750	0	750		0	0	0
30	INTERNET EXPENSE	100 000000%	0 000000%			0	0	0		139	0	139		197	0	197		387	0	387
31	PROMOTIONAL/AWARDS	100 000000%	0 000000%			4,507	0	4,507		711	0	711		2,151	0	2,151		3,418	0	3,418
32	INSURANCE	0 000000%	100 000000%			0	0	0		0	0	0		0	0	0		0	0	0
33	TAXES OTHER	0 000000%	100 000000%			0	0	0		0	0	0		0	0	0		0	0	0
34	UTILITIES	100 000000%	0 000000%			1,642	1,642	0		436	436	0		340	340	0		1,274	1,274	0
35						97,591	79,714	17,877		96,775	79,353	17,422		111,998	75,331	36,667		99,709	83,456	16,253
36						-97,591		97,591		-96,775		96,775		-111,998		111,998		-99,709		99,709
37						0				0				0				0		
38																				
39																				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
40	PAGE 2 OF 4 FOR THE WORKSHEETS																			
41	CALCULATION OF PART III (PAGE 2)					FOR 2006				FOR 2007				FOR 2008				FOR 2009		
42	PROGRAM EXPENSES FROM LINE 35 PAGE 1						79,714				79,353				75,331				83,456	
43	A DEPT 3 TOTAL EXP					30,983				107				948				93		
44	A DEPT 4 TOTAL EXP					336				0				0				0		
45	TOTAL						31,319				107				948				93	
46																				
47	B BAL OF EXPENSES						45,523				78,354				73,603				82,583	
48	C DEPT 2 EXP						2,872				892				780				780	
49	BALANCE FOR DEPT 1, 5, & 6						42,651				77,462				72,823				81,803	
50																				
51	HAD TO ADD THESE TWO TOGETHER BECAUSE NOT ENOUGH LINES																			
52	TELEPHONE																			
53	UTILITIES																			
54																				
55	TAXES																			
56	TAXES OTHER																			
57																				
58																				
59																				
60																				
61																				
62																				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
63	PAGE 3 OF 4 OF WORKSHEETS																			
64	INTERNAL INFORMATION																			
65						FOR 2006				FOR 2007				FOR 2008				FOR 2009		
66																				
67	CALCULATION OF DIRECT ADVERTISING COSTS																			
68	ADVERTISING INCOME					5,825				4,728				3,930				5,190		
69	(TOTAL REVENUE DEPT #5)																			
70	MULTIPLIED BY					0 7635				0 7635				0 7635				0 7635		
71																				
72	TOTAL DIRECT ADVERTISING COSTS					4,447				3,610				3,001				3,963		
73																				
74																				
75																				
76	CALCULATION OF READERSHIP COST																			
77	TOTAL PUBLICATION EXPENSE					8,347				0				0				0		
78	(TOTAL EXPENSE DEPT #5)																			
79																				
80	LESS DIRECT ADVERTISING COSTS					4,447				3,610				3,001				3,963		
81																				
82	TOTAL READERSHIP COSTS					3,900				-3,610				-3,001				-3,963		
83																				
84																				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
85																					
86	THE ORGANIZATION'S OTHER ACTIVITIES PRODUCED RECEIPTS OF																				
87	(PG 1 LINE 10C)																				
88						FOR 2006				FOR 2007				FOR 2008				FOR 2009			
89	DUES (PART I LINE 3)					29,618				22,318				24,965				24,058			
90	SALE OF MERCHANDISE (PART 1 LINE 10C)						(LINE 113 BELOW)														
91	CONTRIBUTIONS (PART I LINE 1b)					600				100				3,099				5,571			
92	SUBTOTAL #1																				
93	ADVERTISING INCOME					5,825	FROM LINE 6			4,728	FROM LINE 6			3,930	FROM LINE 6			5,190	FROM LINE 6		
94	CONFERENCE INCOME					5,393	FROM LINE 4			144	FROM LINE 4			4,925	FROM LINE 4			616	FROM LINE 4		
95	JUNIOR PROGRAM INCOME					7,660	FROM LINE 5			3,311	FROM LINE 5			340	FROM LINE 5			1,622	FROM LINE 5		
96	SUBTOTAL #2 (PART 1 LINE 2)						SUBTOTAL #2														
97	SUBTOTAL #3 (SUBTOTAL 1 + 2)																				
98	INTEREST INCOME (PART I LINE 4)					602				2,224				1,601				786			
99	GROSS PROFIT/LOSS- (MUST AGREE WITH F/S)					112,513				111,181				154,168				88,079			
100	GROSS PROFIT/LOSS- (FROM F/S)					-112,513				-111,181				-154,168				-88,079			
101						0				0				0				0			
102																					
103																					
104	RELATED EXPENSES ASSOCIATED WITH OTHER ACTIVITIES																				
105						FOR 2006				FOR 2007				FOR 2008				FOR 2009			
106	TOTAL EXPENSES					97,591				96,775				111,998				99,709			
107	LESS PERIODICAL COSTS (DEPT 5 EXPENSES)					8,347				0				0				0			
108	TOTAL ADJUSTED EXPENSES					89,244				96,775				111,998				99,709			
109	VERIFICATION OF RELATED EXPENSES																				
110	DEPT 1 EXPENSES					54,643				0				0				0			
111	DEPT 2 EXPENSES					2,872				892				23,122				780			
112	DEPT 3 EXPENSES					30,983				107				948				93			
113	DEPT 4 EXPENSES					336				0				498				0			
114						88,834				999				24,568				873			
115																					
116	CAL OF NET SALE OF MDSE																				
117	GROSS SALES OF MERCHANDISE (PART 1 LINE 10a)					123,791				119,188				131,441				116,652			
118	COST OF GOODS SOLD (PART I LINE 10b)					-60,976				-40,832				-16,133				-66,416			
119	NET SALE OF MDSE (PART 1 LINE 10c)					62,815				78,356				115,308				50,236			
120																					
121																					
122																					
123																					
124																					
125	PROOF OF INCOME						FOR 2006				FOR 2007				FOR 2008				FOR 2009		
126																					
127	PROGRAM SERVICE REVENUE (FROM PG 1 OF WORKSHEET)					18,878	FROM LINE 7			8,183	FROM LINE 7			9,195	FROM LINE 7			7,428	FROM LINE 7		
128	DUES INCOME FROM PAGE 2 OF THIS WORKSHEET					29,618	FROM LINE 86			22,318	FROM LINE 86			24,965	FROM LINE 86			24,058	FROM LINE 86		
129	GROSS SALES OF INVENTORY					123,791	FROM LINE 117			119,188	FROM LINE 117			131,441	FROM LINE 117			116,652	FROM LINE 117		
130	INTEREST INCOME					602	FROM LINE 98			2,224	FROM LINE 98			1,601	FROM LINE 98			786	FROM LINE 98		
131	CONTRIBUTIONS					600	FROM LINE 91			100	FROM LINE 91			3,099	FROM LINE 91			5,571	FROM LINE 91		
132						173,489				152,013				170,301				154,495			
133	INCOME PER F/S					-173,489				-152,013				-170,301				-154,495			
134	DIFFERENCE (SHOULD BE ZERO)					0				0				0				0			
135																					
136	INCOME FROM ABOVE					173,489				152,013				170,301				154,495			
137	LESS COST OF GOODS SOLD					-60,976				-40,832				-16,133				-66,416			
138	SHOULD EQUAL LINE 11 PAGE 1 OF 990					112,513				111,181				154,168				88,079			
139																					

Additional Data

Software ID:
Software Version:
EIN: 95-3016333
Name: NATIONAL PIGEON ASSOCIATION INC

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
ADVERTISING	1,956		1,956	
BANK CHARGES DUES	1,927		1,927	
DAMAGED OBSOLETE BANDS				
PROMOTIONS AWARDS DONATI	3,418		3,418	
UTILITIES INS	1,274	1,274		