



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-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$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 6/1, 2009, and ending 5/31, 2010

B Check if applicable:

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

FRATERNAL ORDER OF EAGLES

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

P.O. BOX 216

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

Jeffersonville, VT 05464

D Employer identification number

23 7163735

E Telephone number

802 644-5333

F Group Exemption

Number ▶ 0102

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

G Accounting Method: ☒ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶

J Tax-exempt status (check only one) — ☒ 501(c) (8) ◁ (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A 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 ▶ \$ 69,014

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	2,590
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	593
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ 2,590 of contributions reported on line 1)	6a	65,831
	b	Less: direct expenses other than fundraising expenses	6b	9,488
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	56,343	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold, if any	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	59,526	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	22,598
	11	Benefits paid to or for members	11	250
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	2,750
	14	Occupancy, rent, utilities, and maintenance	14	16,527
	15	Printing, publications, postage, and shipping	15	1,962
	16	Other expenses (describe ▶ see statement #1)	16	9,725
	17	Total expenses. Add lines 10 through 16	17	53,812
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,714
	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	285,934
	20	Other changes in net assets or fund balances (attach explanation)	20	4,353
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	296,001

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	22	84,595
23 Land and buildings	23	211,206
24 Other assets (describe ▶ see statement #2)	24	200
25 Total assets	25	296,001
26 Total liabilities (describe ▶)	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	296,001

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

Cat. No. 108421

Form 990-EZ (2009)

SCANNED NOV 29 2010

14

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

What is the organization's primary exempt purpose? awarded \$22,598 to charities and individuals
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.

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

28		
	(Grants \$ 22,598) If this amount includes foreign grants, check here ▶ ☐	28a
29		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	29a
30		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	30a
31	Other program services (attach schedule)	
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	31a
32	Total program service expenses (add lines 28a through 31a) ▶	32

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

[illegible]

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

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
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?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a	37b	
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and 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	40b	✓
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.	40e	✓
41 List the states with which a copy of this return is filed. ▶		
42a The organization's books are in care of ▶ <u>Michael Montague</u> Telephone no. ▶ <u>802 644-5333</u> Located at ▶ <u>P.O. Box 216, Jeffersonville, VT</u> ZIP + 4 ▶ <u>05464</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	✓
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ ☐	43	
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

Part VI

Section 501(c)(3) organizations 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 **46** ☐ **Yes** ☐ **No**
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II **47** ☐ **Yes** ☐ **No**
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48** ☐ **Yes** ☐ **No**
- 49a** Did the organization make any transfers to an exempt non-charitable related organization? **49a** ☐ **Yes** ☐ **No**
- b** If "Yes," was the related organization a section 527 organization? **49b** ☐ **Yes** ☒ **No**
- 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) 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 **f** _____

- 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."

(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 **d** _____

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

Signature of officer Michael Montague **SECRETARY** **11-2-2010**
Date

Michael Montague, Secretary
Type or print name and title

Paid Preparer's Use Only

Preparer's signature **Date** **Check if self-employed** ☐ **Preparer's identifying number (See instructions)**

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

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

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2009

Open To Public Inspection

FRATERNAL ORDER OF EAGLES

23 : 7163735

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

[illegible]

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	5 (total number)	
Revenue	1 Gross receipts			5,831	
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses			3,488	
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(3,488)
	11 Net income summary. Combine line 3, column (d), and line 10 ▶				2,343

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue		60,000		60,000
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses		6,000		
	6 Volunteer labor	☐ Yes _____ % ☐ No	☒ Yes 100 % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				(6,000)
	8 Net gaming income summary. Combine line 1, column d, and line 7 ▶				54,000

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: <u>VT</u>		
a Is the organization licensed to operate gaming activities in each of these states?	9a	✓
b If "No," explain: <u>TICKETS SOLD BY MEMBERS AT OFF PREMISE TAVERN OWNED BY MEMBER</u>		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," explain: _____		
11 Does the organization operate gaming activities with nonmembers?	11	✓
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	✓

13 Indicate the percentage of gaming activity operated in:

- | | |
|------------|-------|
| 13a | 0 % |
| 13b | 100 % |
- a** The organization's facility
- b** An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ Elizabeth Pollander

Address ▶ 52 Deerrun Loop, Jeffersonville, VT 05464

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? **15a**

- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Statement #1
Form 990EZ Page 1
Page 1, line #16 Other Expenses

Fraternal Order of Eagles
23 7163735

New Kitchen Equip	2,107.00
Utility Shed	2,173.00
Meeting Supplies	507.00
Member apprec. Dinner and awards (covers 2 yrs)	2,305.00
Fees to Grand and State Aerie (Semi annually)	1,042.00
Members Family Day	478.00
Childrens Xmas party	393.00
Recruiting social gathering	444.00
Miscellaneous expenses	276.00
Total	9,725.00

Statement #2
Form 990EZ Page 1
Page 1, line #24 Other Assets

Fraternal Order of Eagles
23 7163735

Description

EOY Amt

Supply Inventory
Total

200.00
200.00

Statement #3
Form 990EZ Page 2
Line Number Park IV
Officers DirectorsElec Statement

Fraternal Order of Eagles
23 7163735

Officers, Directors, Trustees and Key Employees Compensation

Name	Title and Hrs	Compensation	Benefits	Expense
Albert J. Olio 134 Dan Reynolds Dr. Cambridge, VT 05444	Jr. past Worthy President	\$0.00	\$0.00	\$0.00
David C. May 1000 Junction Hill Rd. Jeffersonville, VT 05464	Worthy President	\$0.00	\$0.00	\$0.00
Bryan Ripley 354 VT Rte 15 E Hyde Park, Vt 05655	Worthy Vice President	\$0.00	\$0.00	\$0.00
David Day 1217 Fairfax Rd. Cambridge, VT 05444	Worthy Chaplain	\$0.00	\$0.00	\$0.00
Michael G. Montague PO Box 235 Cambridge, VT 05444	Worthy Secretary	\$0.00	\$0.00	\$0.00
Robert Mazzola 354 Tenney Hill Rd. Hyde Park, VT 05655	Worthy Treasurer	\$0.00	\$0.00	\$0.00
George Lehouiller 2383 VT Rt 109 Waterville, VT 05492	Worthy Conductor	\$0.00	\$0.00	\$0.00
Michael O. Tilton 264 Shaw Rd. Cambridge, VT 05444	Worthy Inside Guard	\$0.00	\$0.00	\$0.00
Arthur H. Tobin Jr. 315 Sunny Acres Rd. Jeffersonville, VT 05464	Trustee	\$0.00	\$0.00	\$0.00
Charles W. Tantlinger 242 Shaw Rd. Cambridge, VT 05444	Trustee	\$0.00	\$0.00	\$0.00
Arthur Tobin Sr. 126 Gooseberry Knoll Drive Jeffersonville, VT 05464	Trustee	\$0.00	\$0.00	\$0.00