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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009**Open to Public Inspection**Department 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 **June 1**, 2009, and ending **May 31**, 20 **10****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 58

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

Altus, AR 72821-0058**D** Employer identification number**23-7591694****E** Telephone number**479-468-2131****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: ►**J** Tax-exempt status (check only one) — ☐ 501(c) (3) ◀ (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 ► \$**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	5929
	2	Program service revenue including government fees and contracts	2	47808
	3	Membership dues and assessments	3	1935
	4	Investment income	4	401
	5a	Gross amount from sale of assets other than inventory	5a	500
	b	Less: cost or other basis and sales expenses	5b	1500
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-1000
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☒		
	a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	0
	b	Less: direct expenses other than fundraising expenses	6b	0
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0	
7a	Gross sales of inventory, less returns and allowances	7a	51691	
b	Less: cost of goods sold	7b	20786	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	30905	
8	Other revenue (describe ► Reimb from Aux.; Refunds; Repaid Checks; Other Misc)	8	6258	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	93736	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	13589
	11	Benefits paid to or for members	11	439
	12	Salaries, other compensation, and employee benefits	12	19136
	13	Professional fees and other payments to independent contractors	13	1019
	14	Occupancy, rent, utilities, and maintenance	14	44779
	15	Printing, publications, postage, and shipping	15	626
	16	Other expenses (describe ► Sales Tax; Anniv Exp; Licenses; PerCapita Tax; Supplies; Other)	16	13255
	17	Total expenses. Add lines 10 through 16	17	92843
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	893
	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	249618
	20	Other changes in net assets or fund balances (attach explanation)	20	12099
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	261717

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	129618	22 141717
23 Land and buildings	120000	23 120000
24 Other assets (describe ►)	0	24 0
25 Total assets	249618	25 261717
26 Total liabilities (describe ► Accrued Payroll Liabilities)	1386	26 581
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	249618	27 261717

Expenses

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

	(b) Title and average	(c) Compensation	(d) Contributions to	(e) Expense
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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 0		
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 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
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 ▶ M.M. Crosswell Telephone no. ▶ 479-468-2131		
Located at ▶ 801 North Roseville Street, Altus, AR ZIP + 4 ▶ 72821		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	☒
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	☒
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ ☐		
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
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.

- | | Yes | No |
|--|------------|----|
| 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 | ✓ |
| 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."

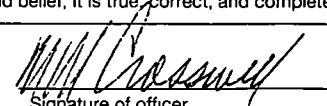
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

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."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 . . . ▶ _____

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		10/10/10 Date	
	M.M. Crosswell, 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

Form 990EZ June 1, 2009 - May 31, 2010
Fraternal Order of Eagles, Aerie #3455

EIN 23-7591694

Attached Schedules

Part I Line 6	Conducted BINGO, casino night, dinner theater performances to raise funds for the various grants shown in the 990. Operated amusement games of skill for the same charities.
Part I Line 8	Sold aluminum beer cans.
Line 20	Transactions recorded with wrong dates were corrected resulting in less expenses in the filing year.
Part IV	Beginning and ending balance sheets attached.

Fraternal Order of Eagles, Aerie #3455 EIN 23-759-1694
Balance Sheet
As of May 31, 2009

Accrual Basis

	<u>May 31, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking Account Simmons First	
Building Fund	5,637 44
Checking Account Simmons First - Other	28,701 26
Total Checking Account Simmons First	34,338 70
Benefit Fund Simmons First	1,094 84
Other Investment Funds	
Edward Jones CD 644-10800-1-4	94,184 56
Total Other Investment Funds	94,184 56
Total Checking/Savings	129,618 10
Total Current Assets	129,618 10
Fixed Assets	
Land and Building	120,000 00
Total Fixed Assets	120,000 00
TOTAL ASSETS	249,618.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Federal Withholding	299 00
State Withholding	56 56
Medicare	114 75
FICA	495 21
Payroll Liabilities	420 40
Total Other Current Liabilities	1,385 92
Total Current Liabilities	1,385 92
Total Liabilities	1,385 92
Equity	
Opening Bal Equity	200,273 54
Retained Earnings	31,944 07
Net Income	16,014 57
Total Equity	248,232 18
TOTAL LIABILITIES & EQUITY	249,618.10

Fraternal Order of Eagles, Aerie #3455 EIN 23-759-1694
Balance Sheet
As of May 31, 2010

Accrual Basis

	May 31, 10
ASSETS	
Current Assets	
Checking/Savings	
Checking Account Simmons First	
Building Fund	5,637 44
Checking Account Simmons First - Other	28,856 82
Total Checking Account Simmons First	34,494 26
Benefit Fund Simmons First	1,097 36
Petty Cash	5,800 00
Other Investment Funds	
Wal-Mart Stores	6,525 00
Edward Jones CD 644-10800-1-4	93,800 00
Total Other Investment Funds	100,325 00
Total Checking/Savings	141,716 62
Total Current Assets	141,716 62
Fixed Assets	
Land and Building	120,000 00
Total Fixed Assets	120,000 00
TOTAL ASSETS	261,716.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
State Withholding	56 56
Medicare	114 75
Payroll Liabilities	409 69
Total Other Current Liabilities	581 00
Total Current Liabilities	581 00
Total Liabilities	581 00
Equity	
Opening Bal Equity	206,867 75
Retained Earnings	45,097 73
Net Income	9,170 14
Total Equity	261,135 62
TOTAL LIABILITIES & EQUITY	261,716.62