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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 ServiceUnder 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 organizationFraternal Order of Eagles Assoc No. 180

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

1530 North Stone Ave.

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

TULSON ARIZONA 85705-6634**D** Employer identification number86 0062617**E** Telephone number(520) 624-2461**F** Group ExemptionNumber ► 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: ► None**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 ► \$ 99773**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	<u>2698</u>
	2	Program service revenue including government fees and contracts	2	<u>9275</u>
	3	Membership dues and assessments	3	<u>3540</u>
	4	Investment income	4	<u>0</u>
	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 <input type="checkbox"/>		
	a	Gross revenue (not including 2511) of contributions reported on line 1)	6a	<u>80158</u>
	b	Less: direct expenses other than fundraising expenses	6b	<u>84649</u>
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	<u><4491></u>	
7a	Gross sales of inventory, less returns and allowances	7a	<u>4102</u>	
b	Less: cost of goods sold	7b	<u>7200</u>	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	<u><3098></u>	
8	Other revenue (describe ►)	8	<u>0</u>	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<u>7924</u>	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	<u>0</u>
	11	Benefits paid to or for members	11	<u>0</u>
	12	Salaries, other compensation, and employee benefits	12	<u>0</u>
	13	Professional fees and other payments to independent contractors	13	<u>0</u>
	14	Occupancy, rent, utilities, and maintenance	14	<u>34677</u>
	15	Printing, publications, postage, and shipping	15	<u>826</u>
	16	Other expenses (describe ►)	16	<u>0</u>
	17	Total expenses. Add lines 10 through 16	17	<u>35503</u>
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<u><27579></u>
	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	<u>82376</u>
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	<u>66027</u>

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	<u>10571</u>	22 <u>3933</u>
23 Land and buildings	<u>73658</u>	23 <u>72247</u>
24 Other assets (describe ►)	<u>7994</u>	24 <u>0</u>
25 Total assets	<u>92223</u>	25 <u>76180</u>
26 Total liabilities (describe ► <u>Schedule O attached</u>)	<u>9847</u>	26 <u>10153</u>
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<u>82376</u>	27 <u>66027</u>

Expenses

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

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

28		
(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	28a	
29		
(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	30a	
31 Other program services (attach schedule)		
(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a) ▶	32	

[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	<input checked="" type="checkbox"/>
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed. ▶		
42a The organization's books are in care of ▶ <u>Kevin R. Kowalski, Secretary</u> Telephone no. ▶ <u>(520) 624-2461</u> Located at ▶ <u>1530 N. Stone Ave, Tulsa, AZ 85705</u> ZIP + 4 ▶ <u>85705-6634</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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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 ▶ <input type="checkbox"/> 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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

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**
- 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."

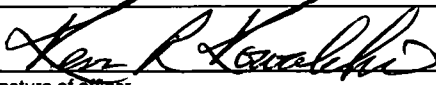
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

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

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		01/14/2011 Date	
Paid Preparer's Use Only	Kevin R Kowalski, <i>Asst. Secretary</i> Type or print name and title			
	Preparer's signature	Date	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		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.

OMB No. 1545-0047

2009

Open To Public Inspection

Name of the organization

Employer identification number

Fraternal Order of Eagles Aerie No. 180

86 : 0062617

Part I

Fundraising Activities

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.

- d ☐ In-person solicitations**

- ☐ Yes ☐ No

- 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.

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 <u>Dances</u> (event type)	(b) Event #2 <u>None</u> (event type)	(c) Other events <u>None</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	1477			1477
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	1477			1477
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	1655			1655
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(1655)
	11 Net income summary. Combine line 3, column (d), and line 10				< 178 >

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	76112			76112
Direct Expenses	2 Cash prizes	62564			62564
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	20430			20430
	6 Volunteer labor	<input checked="" type="checkbox"/> Yes 100% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(82994)
	8 Net gaming income summary. Combine line 1, column d, and line 7				< 6882 >

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities: <u>ARIZONA</u>		
a	Is the organization licensed to operate gaming activities in each of these states?	<input checked="" type="checkbox"/>	
b	If "No," explain: _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?		<input checked="" type="checkbox"/>
b	If "Yes," explain: _____		
11	Does the organization operate gaming activities with nonmembers?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>

13 Indicate the percentage of gaming activity operated in:**a** The organization's facility

13a 100 %

b An outside facility

13b 0 %

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

Name ▶ Kevin R Kowalski, Secretary/Proceeds Coordinator

Address ▶ 1530 N. Stone Ave, Tucson, AZ 85705

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 ▶ Rosemary Clickman, volunteer and member of Area No. 180 Auxiliary

Gaming manager compensation ▶ \$ 0

Description of services provided ▶ Manages all aspects of bingo operations

☐ 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 ▶ \$ _____

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Employer identification number

FRATERNAL Order of Eagles Aerie No. 180

86 0062617

Form 990EZ - Part II - Line 26 - Total Liabilities

	<i>Begin of Year</i>	<i>End of Year</i>
<i>Accounts Payable</i>	<i>8536</i>	<i>10,153</i>
<i>Deferred Revenue</i>	<i>1100</i>	<i>0</i>
<i>Payroll Liabilities</i>	<i>211</i>	<i>0</i>
<i>Total Liabilities</i>	<i>9847</i>	<i>10,153</i>

Form 990EZ - Part VI - Line 35

Part I - Line 2 - Revenues of \$9275, are from rental of facilities to members of the organization (exclusion code 512(b)(3)).

Part I - Line 6a - Revenues of \$76112, also shown on Schedule F, are from bingo (meets legal definition of bingo).

Part I - Line 6a - Revenues of \$1477, also shown on Schedule G, are from dances held for the benefit of members.

Part I - Line 6a - Revenues of \$2276 are from birthday parties held for the benefit of members.

Part I - Line 6a - Revenues of \$293 are from amusement machines provided for the benefit of members.

Part I - Line 7a - Revenues of \$4102 are from the sale of food and beverages to members.