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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions) All other organizations with gross receipts less than $200,000 and total assets less than $500,000 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*

OMB No 1545-1150

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning , 2010, and ending ,

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
SONS OF NORWAY FEDRELANDET LODGE 2-23

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P.O. BOX 629

City or town, state or country, and ZIP + 4
PETERSBURG AK 99833

D Employer identification number
23-7143233

E Telephone number
(907) 772-3005

F Group Exemption Number ► 0108

G Accounting Method [X] Cash [ ] Accrual Other (specify) ► _____

H Check ► [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I **Website:** ► N/A

J Tax-exempt status (ck only one) – [ ] 501(c)(3) [X] 501(c) (8) ◄ (insert no.) [ ] 4947(a)(1) or [ ] 527

K Check ► [ ] if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 83,291.

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

Check if the organization used Schedule O to respond to any question in this Part I [X]

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	3,682.
	2	Program service revenue including government fees and contracts		2	20,196.
	3	Membership dues and assessments		3	1,837.
	4	Investment income		4	87.
	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	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 42,133.		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 5,189.		
	c	Less direct expenses from gaming and fundraising events	6c 35,624.		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	11,698.
	7a	Gross sales of inventory, less returns and allowances	7a 6,876.		
	b	Less cost of goods sold	7b 9,965.		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	-3,089.
	8	Other revenue (describe in Schedule O)	See Form 990-EZ, Part I, Line 8 Other Revenue	8	3,291.
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	►	9	37,702.
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)		10	15,378.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	265.
	14	Occupancy, rent, utilities, and maintenance		14	11,097.
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)	See Form 990 EZ, Part I, Line 16 Other Expenses	16	18,676.
	17	**Total expenses.** Add lines 10 through 16	►	17	45,416.
NET ASSETS OR FUND BALANCES	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-7,714.
	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	71,869.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20	►	21	64,155.

BAA For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2010)

Part II Balance Sheets. (see the instructions for Part II.)
Check if the organization used Schedule O to respond to any question in this Part II . . . X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	48,487.	22	44,805.
23	Land and buildings	19,688.	23	19,688.
24	Other assets (describe in Schedule O) See L-24 Stmt	3,710.	24	1,045.
25	**Total assets**	71,885.	25	65,538.
26	**Total liabilities** (describe in Schedule O) ACCOUNTS PAYABLE	16.	26	1,383.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	71,869.	27	64,155.

Part III Statement of Program Service Accomplishments (see the instrs for Part III.)
Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose? Fraternal organization

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 FISHERMAN'S MEMORIAL PARK - MAINTAINING A SMALL MEMORIAL PARK FOR OUR FISHING COMMUNITY BENEFITS OUR 4000 RESIDENTS AND UNCOUNTED VISITORS EACH YEAR.
(Grants $) If this amount includes foreign grants, check here ► ☐ 28a 4,122.

29 VALHALLA RESTORATION - MAINTAINING THIS REPLICA OF AN ANCIENT VIKING SHIP AS AN EXAMPLE OF OUR RICH NORWEIGAN HERITAGE.
(Grants $) If this amount includes foreign grants, check here ► ☐ 29a 1,911.

30 MAINTAINING SONS HALL - HISTORIC BUILDING & SITE
(Grants $ 1,427.) If this amount includes foreign grants, check here ► ☐ 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ► ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ► 32 6,033.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
LIV HUSVIK PO BOX 128 PETERSBURG AK 99833	President 2.00	0.	0.	0.
CYNTHIA MATHISEN PO BOX 1460 PETERSBURG AK 99833	Vp 1.00	0.	0.	0.
Sharon Wikan PO BOX 2070 PETERSBURG AK 99833	Fin Sec 2.00	0.	0.	0.
Rhoda Gilbert PO BOX 1101 PETERSBURG AK 99833	Treasurer 2.00	0.	0.	0.

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

Check if the organization used Schedule O to respond to any question in this Part V ☐

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
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, explain in Schedule O why the organization did not report the income on Form 990-T		
35a	Did the organization have unrelated business gross income of $1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	X	
35b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year (see instructions)?	X	
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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.		
37b	Did the organization file **Form 1120-POL** for this year?		X
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 tax year covered by this return?		X
38b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations Enter.		
39a	a Initiation fees and capital contributions included on line 9 39a		
39b	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 ► _____		
40b	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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
40c	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 ► _____		
40d	d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► _____		
40e	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		X

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

42a The organization's books are in care of ► Sharon Wikan Telephone no. ► (907) 772-3858

Located at ► Main Street Petersburg, Ak. AK ZIP + 4 ► 99833-2070

		Yes	No
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country. ► _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.**		X
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: ► _____		X

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

		Yes	No
44a	a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
44b	b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
44c	c Did the organization receive any payments for indoor tanning services during the year?		X
44d	d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*		

		Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see inst.)	45a		X
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46		X

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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		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 and 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 ►

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ► ☐ Yes ☐ No

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

► Rhoda A Gilbert — Signature of officer — Date 5/16/11

► Rhoda A Gilbert, Treasurer — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
MARY F COVINGTON	Mary F. Covington	5/15/11		P01469213

Firm's name ► MARYS SETTLEMENT SERVICE

Firm's address ► PO BOX 1148, PETERSBURG AK 99833-1148

Firm's EIN ►

Phone no 907-772-3005

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

BAA

Supporting Statement of:

Form 990-EZ/Line 6b

Description	Amount
LODGE EVENTS	299.
KAFFE HUS	2,840.
STYLE SHOW	2,050.
Total	5,189.

Supporting Statement of:

Form 990-T, p2/Schedule A, Line 1

Description	Amount
35 ORNAMENTS @ 17.52	613.
Total	613.

Supporting Statement of:

Form 990-T, p2/Schedule A, Line 2

Description	Amount
COOKBOOKS	6,347.
ORNAMENTS	3,618.
Total	9,965.

Supporting Statement of:

Form 990-T, p2/Schedule A, Line 6

Description	Amount
1400 COOKBOOKS	4,046.
150 ORNAMENTS	3,000.
Total	7,046.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 8 Other Revenue

Other revenue (describe in Schedule O)	
GROSS RENTAL INCOME	7,188.
RENTAL EXPENSE	-3,897.
Total	3,291.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)	
ADVERTISING	343.
BANK CHARGES	356.
GIFTS	684.
LODGE SUPPLIES	5,068.
COMMUNITY SERVICE	778.
LICENSE, PERMITS	115.
TELEPHONE	1,024.
PROGRAM SERVICES: FISHERMEN'S PARK	4,122.
Depreciation	676.
PROGRAM SERVICES: VALHALLA	1,911.
CONVENTION	3,599.
Total	18,676.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 24

Line 24 - Other Assets:	**Beginning of Year**	**End of Year**
INVENTORY - 35 ORNAMENTS @17.52	613.	
APPLIANCES NET OF DEPRECIATION	1,721.	1,045.
PULL TAB DEPOSIT	1,376.	
Total	3,710.	1,045.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

OMB No 1545-0172

2010

Attachment Sequence No **67**

Name(s) shown on return

SONS OF NORWAY FEDRELANDET LODGE 2-23

Identifying number

23-7143233

Business or activity to which this form relates

Form 990 / Form 990EZ

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ►	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	676.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations — see instructions	22	676.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

2010 SCHEDULE OF SCHOLARSHIPS AND DONATIONS:

RECIPIENT		PURPOSE	AMOUNT
ZACH	PEELER	SCHOLARSHIP	500 00
MAX	PEELER	SCHOLARSHIP	500.00
ADANNA	KVERNVIK	SCHOLARSHIP - CAMP NORMANNA	950.00
ADANNA	KVERNVIK	SCHOLARSHIP - TRAVEL TO CAMP	1211.18
MOUNTAIN VIEW	FOOD SERV	COMMUNITY SERVICE	600.00
MITKOF DANCE	TROOP	COMMUNITY SERVICE	125.00
LUTHERAN	WORLD RELIEF	HAITI DIASATER	500.00
PETERSBURG	CITY SCHOOLS	SOUND SYSTEM	2500.00
CLAUSEN	MUSEUM	COMMUNITY SERVICE	120.00
CLAUSEN	MUSEUM	COMMUNITY SERVICE	100.00
PETERSBURG	HIGH SCHOOL	YOUTH SPONSOR	500.00
OPERATION	GRADUATION	COMMUNITY SERVICE	200.00
PETERSBURG	MEDICAL CTR	HEALTH FAIR	200.00
PETERSBURG	HIGH SCHOOL	MURAL PROJECT	180.50
SONS OF	NORWAY	FOUNDATION	500.00
KFSK		COMMUNITY SERVICE	250.00
PETERSBURG	CHAMBER	COMMUNITY SERVICE JULY 4TH	100.00
PETERSBURG	CHAMBER	COMMUNITY SERVICE LITTLE NORWAY	265.00
SOUTHEAST	CONFERENCE	SCHOLARSHIP AUCTION ITEM	126.51
KFSK		COMMUNITY SERVICE	100.00
MITKOF DANCE	TROOP	COMMUNITY SERVICE	125.00
PETERSBURG	MEDICAL CTR	ULTRA SOUND BED	1000.00
SALVATION ARMY		COMMUNITY SERVICE	500 00
PETERSBURG	HIGH SCHOOL	DRUM LINE	3000 00
SKI FOR LIGHT		COMMUNITY SERVICE - PASS THRU	525.00
FAERING ACCOUNT		PROGRAM SERVICE	700.00
TOTAL			15378.19