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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2011**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, 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

A For the 2011 calendar year, or tax year beginning June 1, 2011, and ending May 31, 2012

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization Fraternal 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 AZ 85705-6634

D Employer identification number 86 0062617

E Telephone number (520) 624-2461

F Group Exemption Number 0102

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

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

I Website: _____

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (8) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 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. \$ 199,187

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 ☐

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	30554
2	Program service revenue including government fees and contracts	24270
3	Membership dues and assessments	7340
4	Investment income	18
5a	Gross amount from sale of assets other than inventory	0
5b	Less: cost or other basis and sales expenses	0
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	0
6	Gaming and fundraising events	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	120594
6b	Gross income from fundraising events (not including \$ 483 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	950
6c	Less: direct expenses from gaming and fundraising events	112272
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	9272
7a	Gross sales of inventory, less returns and allowances	15461
7b	Less: cost of goods sold	34742
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	192817
8	Other revenue (describe in Schedule O)	0
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	52173
10	Grants and similar amounts paid (list in Schedule O)	540
11	Benefits paid to or for members	0
12	Salaries, other compensation, and employee benefits	0
13	Professional fees and other payments to independent contractors	32107
14	Occupancy, rent, utilities, and maintenance	29546
15	Printing, publications, postage, and shipping	2102
16	Other expenses (describe in Schedule O)	18997
17	Total expenses. Add lines 10 through 16	83292
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	31119
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)	70019
20	Other changes in net assets or fund balances (explain in Schedule O)	59770
21	Net assets or fund balances at end of year. Combine lines 18 through 20	98670

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2011)

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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 ☒

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	7223	22 36844
23 Land and buildings	70802	23 70802
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	78025	25 107646
26 Total liabilities (describe in Schedule O)	8006	26 8976
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	70019	27 98670

Part III Statement of Program Service Accomplishments (see the instructions 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? _____

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. 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 \$) 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 (describe in Schedule O)	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	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.)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) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Thomas A. Gutierrez 85705-1530 N. Stone Ave Tucson, AZ 85705-6634	President 3	0	0	0
Kevin R. Kowalski 1530 N. Stone Ave Tucson, AZ 85705-6634	Secretary > 40	0	0	0
Francis A. King 1530 N. Stone Ave Tucson, AZ	Vice President 1	0	0	0
Charlene Gutierrez 1530 N. Stone Ave Tucson, AZ	Trustee 40	0	0	0
MAE B CRANE 1530 N. Stone Ave Tucson, AZ	Trustee 40	0	0	0
Manuel F. Villegas 1530 N. Stone Ave Tucson, AZ	Trustee 4	0	0	0
Richard MARISCAL 1530 N. Stone Ave Tucson, AZ	Trustee 1	0	0	0

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

	Yes	No
46		<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 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 ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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 ▶ Signature of officer Kevin R. Kowalski Date 08/11/2013
 ▶ Type or print name and title Kevin R. Kowalski, Treas. Secretary

Paid Preparer Use Only Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check ☐ if self-employed PTIN _____
 Firm's name ▶ _____ Firm's EIN ▶ _____
 Firm's address ▶ _____ Phone no. _____

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

Part V Other Information (Note the Schedule A and personal benefit contract 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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	<input checked="" type="checkbox"/>
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)	34	<input checked="" type="checkbox"/>
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	<input checked="" type="checkbox"/>
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	<input checked="" type="checkbox"/>
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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 tax year 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 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	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 Tucson, AZ</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 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		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	<input checked="" type="checkbox"/>
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	44b	<input checked="" type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year?	44c	<input checked="" type="checkbox"/>
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	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	<input checked="" type="checkbox"/>
45b 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 instructions)	45b	<input checked="" type="checkbox"/>

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

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

2011

Open to Public
Inspection

Name of the organization

Fraternal Order of Eagles Aerie #180

Employer identification number

86 0062617

Part I

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.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **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 and address 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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

- 3** List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. 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	950			950
	2 Less: Charitable contributions	0			
	3 Gross income (line 1 minus line 2)	950			950
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	1105			1105
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(1105)
11 Net income summary. Combine line 3, column (d), and line 10 ▶				(155)	

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	120594	—	—	120594
Direct Expenses	2 Cash prizes	90151			90151
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	21473			21473
	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) ▶				(111624)
	8 Net gaming income summary. Combine line 1, column d, and line 7 ▶				8970

9 Enter the state(s) in which the organization operates gaming activities: Arizona

a Is the organization licensed to operate gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain:

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☒ No
- 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? ☐ Yes ☒ No
- 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, Aerie Secretary & Bingo Proceeds Coordinator

Address ▶ 1530 N. Stone Ave. Tucson, AZ 85705-6634

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- 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 ▶ Callie A. Kettle, Bingo Manager (effective 4/23/2012)

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? ☐ Yes ☒ No
- 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 ▶ \$

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

FRATERNAL ORDER OF EAGLES AERIE NO. 180

Employer identification number

86 0062617

FORM 990-EZ Part I Line 20: a \$30,149 increase in Bldg. Value due to adding three (3) new A/C units and remodeling four (4) restrooms to make them compliant with ADA codes. In addition, a \$29,621 increase in fund balances due to a new savings program for Bingo Surplus Funds (approved by the State of Arizona – Bingo Commission).

FORM 990-EZ Part II Line 26: Beginning of year A/P Balance - \$8,006 and End of Year balance \$8,976

FORM 990-EZ Part V Line 35:

Part I – Line 2: Revenues of \$24,270 are from rental of facilities to members of the organization
(Exclusion code 512 (6) (3))

Part I – Line 6a: Revenues of \$120,594, also shown on Schedule G, are from Bingo (meets legal definition of bingo.)

Part I – Line 6b: Revenues of \$950, also shown on Schedule G, are from dances held for the benefit of members.

Part I – Line 7a: Revenues of \$15,461 are from the sales of food and beverage to members.

Part I – Line 10: Donations made to Grand Aerie's charities total \$540

Part I – Line 16: Expenses of \$370 for awards to members

Expenses of \$1,627 for Grand Aerie and State Aerie Per Capita Taxes

Expenses of \$9,527 for Security Guard services

Expenses of \$4,677 for Liability Insurance

Expenses of \$544 for Bar and Social Room certifications

Expenses of \$1,424 for Membership Promotions

Expenses of \$337 for Social Room Supplies

Expenses of \$291 for Office Expenses

Expenses of \$200 paid to Eagle Promotions to repair damage to loaned game