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# Short Form

## Return of Organization Exempt From Income Tax

OMB No 1545-1150

2012

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

Open to Public  
Inspection**A For the 2012 calendar year, or tax year beginning**

, 2012, and ending

**B Check if applicable**

Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C**  
**National Pigeon Association, Inc.**  
17128 Colima Dr Unit 603  
Hacienda Heights, CA 91745

**D Employer identification number**

95-3016333

**E Telephone number****F Group Exemption Number****G Accounting Method**  Cash  Accrual Other (specify) ► \_\_\_\_\_**I Website:** ► N/A**J Tax-exempt status (check only one) —**  501(c)(3)  501(c)(5) (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 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 ► \$ 171,417.****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 

1 Contributions, gifts, grants, and similar amounts received	1 1,288.
2 Program service revenue including government fees and contracts	2
3 Membership dues and assessments	3 17,015.
4 Investment income	4
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	6
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
c Less direct expenses from gaming and fundraising events	6c
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
7a Gross sales of inventory, less returns and allowances	7a 152,209.
b Less cost of goods sold	7b 74,072.
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 78,137.
8 Other revenue (describe in Schedule O)	8 905.
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 97,345.
10 Grants and similar amounts paid (list in Schedule O)	See Schedule O 10 6,000.
11 Benefits paid to or for members	11
12 Salaries, other compensation, and employee benefits	12 17,380.
13 Professional fees and other payments to independent contractors	13 5,587.
14 Occupancy, rent, utilities, and maintenance	14
15 Printing, publications, postage, and shipping	15 50,157.
16 Other expenses (describe in Schedule O)	16 21,822.
17 Total expenses. Add lines 10 through 16	17 100,946.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -3,601.
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 90,268.
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 86,667.

**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

Form 990-EZ (2012)

**Part III Balance Sheets.** (see the instructions for Part II.)

**Check if the organization used Schedule O to respond to any question in this Part III.**

X

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	36,698	22 46,205.
23	Land and buildings	23	
24	Other assets (describe in Schedule O)	53,570	24 40,462.
25	<b>Total assets</b>	90,268	25 86,667.
26	<b>Total liabilities</b> (describe in Schedule O)	0	26 0.
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	90,268	27 86,667.

**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? See Schedule O

What is the organization's primary exempt purpose? See Schedule C  
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	<u>Education through publishing and printing of quarterly reviews and National Yearbook.</u>		
	(Grants \$ <input type="text"/> ) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a 54,657.
29	<u>Grand National show and convention, District and State Meets Distribution of member materials and pigeon bands.</u>		
	(Grants \$ <input type="text"/> ) If this amount includes foreign grants, check here	<input type="checkbox"/>	29a 10,418.
30			
	(Grants \$ <input type="text"/> ) If this amount includes foreign grants, check here	<input type="checkbox"/>	30a
31	Other program services (describe in Schedule O)		
	(Grants \$ <input type="text"/> ) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a
32	<b>Total program service expenses</b> (add lines 28a through 31a)		32 65,075.

**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 Q to respond to any question in this Part IV.

**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

**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  Yes  No  
**33**  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)  Yes  No  
**34**  X

**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)?  Yes  No  
**35a**  X

**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  Yes  No  
**b**  X

**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  Yes  No  
**c**  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  Yes  No  
**36**  X

**37a** Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a**  0.  Yes  No  
**b** Did the organization file **Form 1120-POL** for this year?  Yes  No  
**b**  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?  Yes  No  
**b** If 'Yes,' complete Schedule L, Part II and enter the total amount involved  Yes  No  
**b**  X

**39** Section 501(c)(7) organizations Enter  Yes  No  
**a** Initiation fees and capital contributions included on line 9  Yes  No  
**a**  X

**b** Gross receipts, included on line 9, for public use of club facilities  Yes  No  
**b**  X

**40a** Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► **40a**  N/A, section 4912 ► **40a**  N/A, section 4955 ► **40a**  N/A, section 4958 ► **40a**  N/A  
**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  Yes  No  
**b**  X

**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 ► **40b**  0.  Yes  No  
**c**  X

**d** Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► **40c**  0.  Yes  No  
**d**  X

**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**  0.  Yes  No  
**e**  X

**41** List the states with which a copy of this return is filed ► **41**  None  Yes  No

**42a** The organization's books are in care of ► **42a**  Lennie Mefford  Yes  No Telephone no ► **42a**  (626) 336-1101  
 Located at ► **42a**  17128 Colima Dr Unit 603 Hacienda Heights CA  Yes  No ZIP + 4 ► **42a**  91745  Yes  No

**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 ► **42b**  X  Yes  No

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 US? If 'Yes,' enter the name of the foreign country ► **42c**  X  Yes  No

**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**  N/A  Yes  No

**44a** Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ  Yes  No  
**44a**  X

**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  Yes  No  
**44b**  X

**c** Did the organization receive any payments for indoor tanning services during the year?  Yes  No  
**44c**  X

**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  
**44d**

**45a** Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?  Yes  No  
**45a**  X

**b** 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)  Yes  No  
**45b**  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

	Yes	No
46		X

**Part VI** Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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

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

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

**b** If 'Yes,' was the related organization a section 527 organization?

**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'.

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.

<b>Sign Here</b>	Signature of officer		Date
	<b>Lennie Mefferd</b>		Secretary
	Type or print name and title		

May the IRS discuss this return with the preparer shown above? See instructions.

►  Yes  No

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

## **Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

2012

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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Name of the organization

## National Pigeon Association, Inc.

**Employer identification number**

95-3016333

### **Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

### Promotion/Education of Pigeons

National Pigeon Association, Inc.

95-3016333

**Form 990-EZ, Part I, Line 8**  
**Other Revenue**

Net Advertising Income	\$ 905.
Total	<u>\$ 905.</u>

**Form 990-EZ, Part I, Line 10**  
**Grants and Similar Amounts Paid In Excess of \$5,000**

Donee's Name:	American Pigeon Museum & Library
Donee's Address:	2300 NE 63rd
	Oklahoma City, OK 73111
Cash Amount Given:	\$ 6,000.

**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

Advertising and Promotion	\$ 665.
Awards, pins, etc	1,261.
Conferences, Conventions, and Meetings	14,286.
Depreciation	308.
Insurance	359.
Office Expenses	3,610.
Travel	1,112.
Website Fees	221.
Total	<u>\$ 21,822.</u>

**Form 990-EZ, Part II, Line 24**  
**Other Assets**

	Beginning	Ending
Accounts Receivable	\$ 40,000.	\$ 40,000.
Inventories	12,800.	0.
Machinery and Equipment	770.	462.
Total	<u>\$ 53,570.</u>	<u>\$ 40,462.</u>