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Short Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2012

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

- 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 2012 calendar year, or tax year beginning Jul 1 , 2012, and ending Jun 30 , 2013			
B Check if applicable			
Address change	C Name of organization		
Name change	FRATERNAL ORDER OF POLICE NE LODGE		
Initial return	Number and street (or P O box, if mail is not delivered to street address)		D Employer identification number
Terminated	10730 PACIFIC ST		23-7278969
Amended return	City or town, state or country, and ZIP + 4		E Telephone number
Application pending	OMAHA		(402) 391-7030
			F Group Exemption Number
			► 1199

G Accounting Method Cash Accrual Other (specify) ► _____
I Website: ► www.nebraskafop.org
J Tax-exempt status (check only one) — 501(c)(3) 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 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. ► \$ 160,024

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

Check if the organization used Schedule Q to respond to any question in this Part I.

10

REVENUE		1 Contributions, gifts, grants, and similar amounts received	1	60,359.
		2 Program service revenue including government fees and contracts	2	
		3 Membership dues and assessments	3	
		4 Investment income	4	3,139.
		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	6a	36,516.
		a Gross income from gaming (attach Schedule G if greater than \$15,000)	6b	60,010.
		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)	6c	61,872.
		c Less direct expenses from gaming and fundraising events	6d	34,654.
		d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	7a	
		7a Gross sales of inventory, less returns and allowances	7b	
		b Less cost of goods sold	7c	
		c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
		8 Other revenue (describe in Schedule O)	9	
		9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	10	98,152.
EXPENSES		10 Grants and similar amounts paid (list in Schedule O)	10	
		11 Benefits paid to or for members	11	
		12 Salaries, other compensation, and employee benefits	12	18,000.
		13 Professional fees and other payments to independent contractors	13	31,788.
		14 Occupancy, rent, utilities, and maintenance	14	1,365.
		15 Printing, publications, postage, and shipping	15	275.
		16 Other expenses (describe in Schedule O)	16	52,708.
		17 Total expenses. Add lines 10 through 16	17	104,136.
ASSETS		18 -Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-5,984.
		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	228,318.
		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	222,334.

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

Form 990-EZ (2012)

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 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) 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)? 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 35b 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 35c 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 36 X

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 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? 38a X

b 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 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 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 40c

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40c

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 X

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

42a The organization's books are in care of ► JOHN DAVIS Telephone no ► (308) 368-5886 Located at ► BOX 386 HERSHEY NE ZIP + 4 ► 69143 42b X

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 ► 42c X

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 ? If 'Yes,' enter the name of the foreign country ► 43

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

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 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 44b X

c Did the organization receive any payments for indoor tanning services during the year? 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 44d

45a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? 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) 45b X

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545 0047

2012

**Open to Public
Inspection**

Name of the organization

Employer identification number

FRATERNAL ORDER OF POLICE NO LODGE

23-7278969

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.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a 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 column (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.

REVENUE		(a) Event #1 CORP FOR CHARACTOR (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add column (a) through column (c))
		60,010.			60,010.
	1 Gross receipts				
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	60,010.			60,010.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	45,344.			45,344.
	10 Direct expense summary Add lines 4 through 9 in column (d)				45,344.
	11 Net income summary Combine line 3, column (d), and line 10				14,666.

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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
		36,516.			36,516.
	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses		16,528.		16,528.
	6 Volunteer labor	Yes _____ % No _____ %	X Yes _____ % No _____ %	Yes _____ % No _____ %	
	7 Direct expense summary Add lines 2 through 5 in column (d)				16,528.
	8 Net gaming income summary Combine lines 1, column (d) and line 7				19,988.

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

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	%
	b An outside facility	13b	%

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

Name ► _____

Address ►

15a Does the organization have a contact 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 ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► -----

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)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2012

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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.

Name of the organization

FRATERNAL ORDER OF POLICE NE LODGE

Employer identification number

23-7278969

Depreciation and Amortization
(Including Information on Listed Property)

2012

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

FRATERNAL ORDER OF POLICE NE LODGE

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 2011 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 2013 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 2012	17	500.
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 2012 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
19 a 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 2012 Tax Year Using the Alternative Depreciation System

20 a 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
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

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If 'Yes,' is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

26 Property used more than 50% in a qualified business use

27 Property used 50% or less in a qualified business use

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30	Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
		Yes	No										
31													
32													
33													
34	Was the vehicle available for personal use during off-duty hours?												
35	Was the vehicle used primarily by a more than 5% owner or related person?												
36	Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	<input type="checkbox"/> Yes <input type="checkbox"/> No
39	Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	<input type="checkbox"/> Yes <input type="checkbox"/> No
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions)					
43 Amortization of costs that began before your 2012 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

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)

Depreciation	500.
NATIONAL TRAVEL	14,462.
STATE TRAVEL AND MEETINGS	5,039.
ATM EXPENSE	2,341.
PAYROLL TAXES	2,796.
BANK CHARGES	452.
STATE BI-ANNUAL CONFERENCE	1,351.
DUES	924.
EXPENDABLE EQUIPMENT AND SOFTWARE	2,221.
INSURANCE	318.
WEBPAGE HOST FEE	160.
OFFICE EXPENSE	1,701.
TELEPHONE	1,610.
POSTAGE	575.
MISCELLANEOUS	58.
LICENSE AND FEES	875.
MEALS	369.
DONATIONS	12,568.
OFFICER FEES	1,392.
TAXES- OTHER	684.
LODGE PAYBACK	487.
PAC EXPENSE	1,825.
Total	<u>52,708.</u>

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
ESCROW ACCOUNTS	2,893.	2,378.
EQUIPMENT	26,526.	26,526.
LESS ACCUM DEPR	-24,988.	-25,489.
Total	<u>4,431.</u>	<u>3,415.</u>