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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013

**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 private foundations)

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning , and ending	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FRATERNAL ORDER OF POLICE BLACK DIAMOND LODGE 81 INC Number and street (or P O box, if mail is not delivered to street address) Room/suite PO BOX 1287 City or town State ZIP code BECKLEY WV 25801 Foreign country name Foreign province/state/county Foreign postal code
D Employer identification number 55-0488531	
E Telephone number (304) 252-3765	
F Group Exemption Number	
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) H Check <input checked="" type="checkbox"/> 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 (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(8) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 105,379	

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	3,226
	2	Program service revenue including government fees and contracts	2	8,463
	3	Membership dues and assessments	3	68,155
	4	Investment income	4	14
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	1,061
6b	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	19,451	
6c	Less: direct expenses from gaming and fundraising events	6c	8,081	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	12,431	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8	Other revenue (describe in Schedule O)	8	5,009	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	97,298	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	5,209
	12	Salaries, other compensation, and employee benefits	12	33,066
	13	Professional fees and other payments to independent contractors	13	2,797
	14	Occupancy, rent, utilities, and maintenance	14	44,029
	15	Printing, publications, postage, and shipping	15	818
	16	Other expenses (describe in Schedule O)	16	
	17	Total expenses. Add lines 10 through 16	17	85,919
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	11,379
	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	60,364
	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	71,743

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

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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	5,964	22 18,043
23 Land and buildings	54,400	23 53,700
24 Other assets (describe in Schedule O)		24
25 Total assets	60,364	25 71,743
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	60,364	27 71,743

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? ESTABLISH A POSITIVE RAPPORT BETWEEN POLICE AND

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 OPERATE A RECREATION AREA AND SWIMMING POOL FOR 200 FAMILIES TO HELP ESTABLISH A POSITIVE RAPPORT BETWEEN POLICE AND PUBLIC. PROVIDE THE POOL AND AREA TO LOCAL YOUTH TEAMS AND CAMPS TO USE FOR RECREATION. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	79,786
29 DONATE FUNDS TO LOCAL FOOD PANTRIES AND AGENCIES TO PROVIDE FOOD AND CHRISTMAS GIFTS FOR FAMILIES IN NEED (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	2,307
30 HOST A DINNER AND AWARDS FUNCTION TO PRESENT AWARDS TO POLICE OFFICERS FOR OUTSTANDING SERVICES (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	1,900
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	83,993

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 title	(b) 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
E.D. CAPEHART PRESIDENT	Hr/WK 20.00	1,800		
CHUCK NOLL VICE PRESIDENT	Hr/WK 10.00	0		
JENNIFER NOLL SECRETARY	Hr/WK 10.00	1,800		
DAVID H. COOK II TREASURER	Hr/WK 20.00	3,000		
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
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	Hr/WK			
	Hr/WK			

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	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
35 a 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	
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
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	
38 a 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:		
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	
40 a 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	X
41 List the states with which a copy of this return is filed. ▶		
42 a The organization's books are in care of ▶ FRATERNAL ORDER OF POLICE BLACK I Telephone no. ▶ (304) 252-3765 Located at ▶ PO BOX 1287 City BECKLEY ST WV ZIP + 4 ▶ 25801		
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 Foreign Bank and Financial Accounts .	42b	X
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶	42c	X
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 a 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	X
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45 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

- 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.

	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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- 49 a 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		
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- 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 title of each employee	(b) 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
Name None				
Title	Hr/WK .00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			

- 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 business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	

- 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 <i>Ernest D. Capehart</i>		Date <i>5-14-14</i>		
	Type or print name and title <i>ERNEST D. CAPEHART PRESIDENT</i>				
Paid Preparer Use Only	Print/Type preparer's name <i>John M. Yambriick, Jr. CPA</i>	Preparer's signature <i>John M. Yambriick, Jr. CPA</i>	Date <i>5/14/14</i>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <i>P01330437</i>
	Firm's name	Firm's EIN			
	Firm's address <i>190 Templeview Drive, Bellevue, WV 25801</i>	Phone no <i>304-222-1309</i>			

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

Part I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received

1	Contributions	1	3,226
2	Noncash contributions	2	
3	Membership dues and assessments (contributions from the public)	3	
4	Government contributions (grants)	4	
5	Commercial co-venture	5	
6	Special events contributions (Line 6 - Special Events).	6	0
7	Associated organization contributions	7	
8		8	
9		9	
10		10	
11	Total	11	3,226

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	14
2	Dividends and interest from securities	2	
3	Gross rents	3	
4	Other investment income	4	
5	Total	5	14

Part I, Line 8 (990-EZ) - Other Revenue

		Total:	5,009
		Description	Amount
1	INSURANCE CLAIM		5,009