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Short Form  
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

OMB No 1545-1150

2013

Open to Public  
Inspection

- 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](http://www.irs.gov/form990).

## A For the 2013 calendar year, or tax year beginning

, 2013, 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  
NumberG 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 Form of organization  Corporation  Trust  Association  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 ► \$ 121,597.

## 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	3,794.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	21,080.
	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	6a	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6b	of contributions
	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)	6c	
EXPENSES	c Less direct expenses from gaming and fundraising events	6d	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	7a	95,840.
	7a Gross sales of inventory, less returns and allowances	7b	32,715.
	b Less cost of goods sold	7c	63,125.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	883.
	8 Other revenue (describe in Schedule O)	9	88,882.
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	10	9,099.
	10 Grants and similar amounts paid (list in Schedule O)	11	
	11 Benefits paid to or for members	12	11,800.
	12 Salaries, other compensation, and employee benefits	13	17,662.
ASSETS	13 Professional fees and other payments to independent contractors	14	210.
	14 Occupancy, rent, utilities, and maintenance	15	30,413.
	15 Printing, publications, postage, and shipping	16	14,551.
	16 Other expenses (describe in Schedule O)	17	83,735.
	17 Total expenses. Add lines 10 through 16	18	5,147.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	19	86,667.
	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)	20	
	20 Other changes in net assets or fund balances (explain in Schedule O)	21	91,814.
	21 Net assets or fund balances at end of year Combine lines 18 through 20		

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

Form 990-EZ (2013)

**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	46,205	22 51,537
23 Land and buildings		23
24 Other assets (describe in Schedule O)	40,462	24 40,277
25 Total assets	86,667	25 91,814
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	86,667	27 91,814

**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

X

What is the organization's primary exempt purpose? See Schedule O

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

28	<u>Grand National show and convention, District and State Meets</u> <u>Distribution of member materials and pigeon bands.</u>		
	(Grants \$ ----- ) If this amount includes foreign grants, check here	► <input type="checkbox"/>	28a 32,715.
29	<u>Education through publishing and printing of quarterly reviews and</u> <u>National Yearbook.</u>		
	(Grants \$ ----- ) If this amount includes foreign grants, check here	► <input type="checkbox"/>	29a 22,973.
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	<b>Total program service expenses</b> (add lines 28a through 31a)		► 32 55,688.

**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.

1

(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
See Schedule O		11,800.	0.	0.
				</

**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
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.	37b	X
b Did the organization file Form 1120-POL for this year?	38a	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?	38b	N/A
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	39a	N/A
39 Section 501(c)(7) organizations Enter	39b	N/A
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► N/A , section 4912 ► N/A , section 4955 ► N/A	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		
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 ► 0.		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► 0.		
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 ► None		

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

**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

	Yes	No
47		
48		
49 a		
49 b		

**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'.

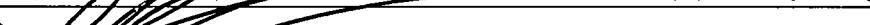
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

**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 6/14/14			
	<b>Lennie Mefford</b> Type or print name and title	<b>Secretary</b>			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Cheryl Evey</b>	Preparer's signature  <b>Cheryl Evey</b>	Date <b>8/12/14</b>	Check <input checked="" type="checkbox"/> if self employed	PTIN <b>P01243532</b>
	Firm's name ► <b>CHERYL EVEY, EA</b>	Firm's EIN ► <b>01-0763429</b>			
	Firm's address ► <b>14201 KENTWOOD BLVD SUITE 3 VICTORVILLE, CA 92392</b>				

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

2013

Department of the Treasury  
Internal Revenue Service

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Name of the organization

MARCH 2001

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

Form 990 or 990-EZ or to provide any additional information.  
► Attach to Form 890 or 890-EZ

► Attach to Form 990 or 990-EZ.

- **Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Employer identification number**

95-3016333

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

### Promotion/Education of Pigeons

2013

## Schedule O - Supplemental Information

Page 2

Client NPA

National Pigeon Association, Inc.

95-3016333

8/13/14

12 50PM

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

Net Advertising Income

Total \$ 883.  
\$ 883.**Form 990-EZ, Part I, Line 10**  
**Grants and Similar Amounts Paid In Excess of \$5,000**

Donee's Name:

Amerian Pigeon Museum &amp; Library

Donee's Address:

2300 NE 63rd  
Oklahoma City, OK 73111

Cash Amount Given:

\$ 9,099.

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

Awards, pins, etc	\$ 2,528.
Conferences, Conventions, and Meetings	8,667.
Depreciation	185.
Information Technology	527.
Office Expenses	2,644.
Total	\$ 14,551.

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

	Beginning	Ending
Accounts Receivable	\$ 40,000.	\$ 40,000.
Machinery and Equipment	462.	277.
Total	\$ 40,462.	\$ 40,277.

**Form 990-EZ, Part IV**  
**List of Officers, Directors, Trustees, and Key Employees**

Name and Title	Average Hours Per Week Devoted	Compensation	Health Benefits & Contribution to EBP & DC	Estimated Amount Of Other Compen.
John Heppner President	5	\$ 0.	\$ 0.	\$ 0.
Ed Pointer Secretary	40	11,800.	0.	0.

2013

## Schedule O - Supplemental Information

Page 3

Client NPA

National Pigeon Association, Inc.

95-3016333

8/13/14

12 51PM

**Form 990-EZ, Part IV (continued)**  
**List of Officers, Directors, Trustees, and Key Employees**

Name and Title	Average Hours Per Week Devoted	Compensation	Health Benefits & Contrib- ution to EBP & DC	Estimated Amount Of Other Compen.
Lennie Mefferd Secretary	20	\$ 0.	\$ 0.	\$ 0.
Keith Casteel Vice President	5	0.	0.	0.
Amy Klopman Vice President	5	0.	0.	0.
Tony Patti Director	5	0.	0.	0.
Paul Cali Director	5	0.	0.	0.
James Fathbruckner Director	5	0.	0.	0.
Charlie Brown Director	5	0.	0.	0.
Paul Lepinski Director	5	0.	0.	0.
Charles Hanna Director	5	0.	0.	0.
Mike Spenser Director	5	0.	0.	0.
Dennis Manning Director	5	0.	0.	0.
Pat Scroggins Director	5	0.	0.	0.
Kenny Davis Director	5	0.	0.	0.
Total	\$ 11,800.	\$ 0.	\$ 0.	\$ 0.