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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2013**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](http://www.irs.gov/form990).

**Open to Public Inspection**

**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 Number

**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: ► N/A

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( 5 ) (insert no) ☐ 4947(a)(1) or ☐ 527

**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 ☒

<b>REVENUE</b>	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	
	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	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events not including \$ of contributions from fundraising events reported on line 6a (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
<b>EXPENSES</b>	7a	Gross sales of inventory, less returns and allowances	7a	95,840.
	7b	Less cost of goods sold	7b	32,715.
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	63,125.
	8	Other revenue (describe in Schedule O) See Schedule O	8	883.
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	88,882.
	10	Grants and similar amounts paid (list in Schedule O) See Schedule O	10	9,099.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	11,800.
	13	Professional fees and other payments to independent contractors	13	17,662.
	14	Occupancy, rent, utilities, and maintenance	14	210.
<b>NET ASSETS</b>	15	Printing, publications, postage, and shipping	15	30,413.
	16	Other expenses (describe in Schedule O) See Schedule O	16	14,551.
	17	<b>Total expenses.</b> Add lines 10 through 16	17	83,735.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,147.
	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	86,667.
	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	91,814.

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

Form 990-EZ (2013)

☒

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	46,205.	51,537.
23	Land and buildings		
24	Other assets (describe in Schedule O) See Schedule O	40,462.	40,277.
25	<b>Total assets</b>	86,667.	91,814.
26	<b>Total liabilities</b> (describe in Schedule O)	0.	0.
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	86,667.	91,814.

☒ X

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )

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	Grand National show and convention, District and State Meets Distribution of member materials and pigeon bands.		
	(Grants \$ ) If this amount includes foreign grants, check here	28 a	32,715.
29	Education through publishing and printing of quarterly reviews and National Yearbook.		
	(Grants \$ ) If this amount includes foreign grants, check here	29 a	22,973.
30			
	(Grants \$ ) If this amount includes foreign grants, check here	30 a	
31	Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here	31 a	
32	Total program service expenses (add lines 28a through 31a)	32	55,688.

1

[illegible]

**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
<b>33</b> 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		X
<b>34</b> 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)		X
<b>35a</b> 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)?	X	
<b>35b</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	X	
<b>35c</b> 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		X
<b>36</b> 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		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b> 0.		
<b>37b</b> Did the organization file Form 1120-POL for this year?		X
<b>38a</b> 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?		X
<b>38b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved		N/A
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9		N/A
<b>b</b> Gross receipts, included on line 9, for public use of club facilities		N/A
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>N/A</b> , section 4912 <b>N/A</b> , section 4955 <b>N/A</b>		
<b>b</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		
<b>c</b> 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 <b>0.</b>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>0.</b>		
<b>e</b> 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		X
<b>41</b> List the states with which a copy of this return is filed <b>None</b>		

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

	Yes	No
<b>b</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		X
<b>42c</b> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts 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		X

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ☐ N/A and enter the amount of tax-exempt interest received or accrued during the tax year **43** N/A

	Yes	No
<b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>44b</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		X
<b>44c</b> Did the organization receive any payments for indoor tanning services during the year?		X
<b>44d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
<b>45a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		X
<b>45b</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)		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
<b>46</b>		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'

	Yes	No
<b>47</b>		
<b>48</b>		
<b>49a</b>		
<b>49b</b>		

(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
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**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'

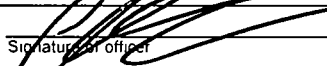
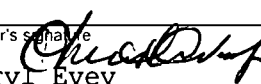
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
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**d** Total number of other independent contractors each receiving over \$100,000 **▶** \_\_\_\_\_

- 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 <u>8/14/14</u>		
	<b>Lennie Mefferd</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 	Date <u>8/12/14</u>	Check <input checked="" type="checkbox"/> if self employed
	Firm's name <b>▶ CHERYL EVEY, EA</b>			PTIN <b>P01243532</b>
	Firm's address <b>▶ 14201 KENTWOOD BLVD SUITE3</b>			Firm's EIN <b>▶ 01-0763429</b>
	<b>VICTORVILLE, CA 92392</b>			Phone no <b>(760) 241-1334</b>

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

**▶** ☒ Yes ☐ No

**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.

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

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

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

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.
	\$	<u>883.</u>

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

Donee's Name: Amerian Pigeon Museum & Library  
 Donee's Address: 2300 NE 63rd  
 Oklahoma City, OK 73111

Cash Amount Given:	\$	9,099.
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**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	\$	<u>14,551.</u>

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

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

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

<u>Name and Title</u>	<u>Average Hours Per Week Devoted</u>	<u>Compensation</u>	<u>Health Benefits &amp; Contrib- ution to EBP &amp; DC</u>	<u>Estimated Amount Of Other Compen.</u>
John Heppner President	5	\$ 0.	\$ 0.	\$ 0.
Ed Pointer Secretary	40	11,800.	0.	0.

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.