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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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.

OMB No 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
National Pigeon Association Inc

Number and street (or P O box, if mail is not delivered to street address) Room/suite
17128 Colima Dr Unit 603

City or town, state or province, country, and ZIP or foreign postal code
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. **\$ 142,341**

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	4,042
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	18,592
	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	0
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	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)	6b	0
Expenses	c	Less direct expenses from gaming and fundraising events	6c	0
	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	119,592
	b	Less cost of goods sold	7b	28,818
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	90,774
	8	Other revenue (describe in Schedule O)	8	115
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	113,523
	10	Grants and similar amounts paid (list in Schedule O)	10	8,457
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
Net Assets	13	Professional fees and other payments to independent contractors	13	18,260
	14	Occupancy, rent, utilities, and maintenance	14	1,113
	15	Printing, publications, postage, and shipping	15	31,491
	16	Other expenses (describe in Schedule O)	16	21,790
	17	Total expenses. Add lines 10 through 16	17	81,111
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	32,412
	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	91,814
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-40,000
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	84,226

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	51,537	22 84,060
23 Land and buildings		23
24 Other assets (describe in Schedule O)	40,277	24 166
25 Total assets	91,814	25 84,226
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	91,814	27 84,226

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

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, optional for others)

28 Grand National show and convention, District and State Meets Distribution of member materials and pigeon bands (Grants \$ 30,033) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	28a	
29 Education through publishing and printing of quarterly reviews and National Yearbook (Grants \$ 31,491) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	29a	
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 Total program service expenses (add lines 28a through 31a) . . . <input type="checkbox"/>	32	61,524

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

[illegible]

Part VOther 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	No
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	No
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	Yes
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	Yes
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	No
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	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	
b	Did the organization file Form 1120-POL for this year?	37b	No
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	No
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	0
b	Gross receipts, included on line 9, for public use of club facilities	39b	0
40a	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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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	No
41	List the states with which a copy of this return is filed ▶		
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		
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)?	42b	No
	If "Yes," enter the name of the foreign country ▶		
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c	At any time during the calendar year, did the organization maintain an office outside the U S ?	42c	No
	If "Yes," enter the name of the foreign country ▶		
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	
		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	44a	No
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	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	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	No

		Yes	No
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		No

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	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?		
49b	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 "				
(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
NONE				

f	Total number of other employees paid over \$100,000	
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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
NONE		

d	Total number of other independent contractors each receiving over \$100,000.	
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52	Did the organization complete Schedule A? NOTE. All Section 501(c)(3) organizations must attach a completed Schedule A	<input type="checkbox"/> Yes <input type="checkbox"/> No
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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	<div>Signature of officer</div>			<div>Date</div>	
	<div>Type or print name and title</div>				
Paid Preparer Use Only	Print/Type preparer's name Cheryl Evey		Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed PTIN P01243532
	Firm's name <div>CHERYL EVEY EA</div>				Firm's EIN <div></div>
	Firm's address <div>15597 TAMARACK DR Victorville, CA 92395</div>				Phone no (760) 241-1334
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

Additional Data

Software ID: 14000265

Software Version: 2014v5.0

EIN: 95-3016333

Name: National Pigeon Association Inc

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

(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
Jerry Gagne President	20 00	0		
Tim Stajkowski Vice President	10 00	0		
Roger Hansen Vice President	10 00	0		
Lennie Mefferd Secretary	20 00	0		
Tony Patti Director	5 00	0		
Paul Cali Director	5 00	0		
James Fathbruckner Director	5 00	0		
Charlie Brown Director	5 00	0		
Paul Lepinski Director	5 00	0		
Charles Hanna Director	5 00	0		
Mike Spencer Director	5 00	0		
Dennis Manning Director	5 00	0		
Pat Scroggins Director	5 00	0		
Kenny Davis Director	5 00	0		

2014

**Open to Public
Inspection**

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.**

Name of the organization
National Pigeon Association Inc

Employer identification number

95-3016333

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 1	Net Advertising Income \$115
Grants and Similar Amounts Paid In Excess of \$5,000 1	Donee's Name Amerian Pigeon Museum & Library Donee's Address 2300 NE 63rd Oklahoma City, OK 73111 Cash Amount Given \$8457
Other Expenses 1001	Advertising and Promotion \$3889
Other Expenses 1002	Office Expenses \$9295
Other Expenses 1003	Information Technology \$3154
Other Expenses 1005	Travel \$4215
Other Expenses 1007	Conferences, Conventions, and Meetings \$800
Other Expenses 1009	Depreciation \$111
Other Expenses 1012	Insurance \$326
Other Assets 1003	Machinery and Equipment - Beginning \$277 Machinery and Equipment - Ending \$166
Other Assets 1005	Accounts Receivable - Beginning \$40000 Accounts Receivable - Ending \$0