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Form 990-EZ

Short Form

2014

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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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	D Employer identification number 95-3016333
Number and street (or P O box, if mail is not delivered to street address) 17128 Colima Dr Unit 603	E Telephone number
City or town, state or province, country, and ZIP or foreign postal code Hacienda Heights, CA 91745	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 527K 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
	3 18,592
	4
	5a
	5b 0
	5c
	6 Gaming and fundraising events
	6a
	6b 0
	6c 0
	6d
	7a 119,592
	7b 28,818
	7c 90,774
	8 115
	9 113,523
Expenses	10 Grants and similar amounts paid (list in Schedule O) 10 8,457
	11
	12
	13 18,260
	14 1,113
	15 31,491
	16 21,790
	17 81,111
Net Assets	18 32,412
	19 91,814
	20 -40,000
	21 84,226

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 I.

	(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

Part III: Statement of Program Service Accomplishments (see the instructions for Part III)

Statement of Program Service Accomplishments (see the instructions for Part III). Check if the organization used Schedule Q to respond to any question in this Part III.

Expense

EXEMPTIONS
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others.)

What is the organization's primary exempt purpose?

What is the organization's primary Promotion/Education of Pigeons

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

bands
(Grants \$ 30,033)

If this amount includes foreign grants, check here

282

29 Education through

printing of quarterly reviews and National Yearbook

1

(G)

(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)		32
		61,524

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated). 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
See Additional Data Table				

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	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 <input type="checkbox"/>	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	39a	0
a Initiation fees and capital contributions included on line 9	39b	0
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 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>	40b	
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		
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 <input type="checkbox"/>		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/>		
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 <input type="checkbox"/>		
42a The organization's books are in care of <input type="checkbox"/> Lennie Mefford Telephone no <input type="checkbox"/> (626) 336-1101		
Located at <input type="checkbox"/> 17128 Colma Dr Unit 603 Hacienda Heights, CA ZIP + 4 <input type="checkbox"/> 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 <input type="checkbox"/>	42c	No
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.?		
If "Yes," enter the name of the foreign country <input type="checkbox"/>		
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 <input type="checkbox"/> <input type="checkbox"/> 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	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

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

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46		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

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

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47		
48		
49a		
49b		

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"

(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 ► _____

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. ► _____

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations 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 Lennie Mefford Secretary Type or print name and title	2015-11-13 Date
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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 ► CHERYL EVEY EA	Firm's EIN ►			
	Firm's address ► 15597 TAMARACK DR Victorville, CA 92395	Phone no (760) 241-1334			

May the IRS discuss this return with the preparer shown above? See instructions ► Yes 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	compensation (Forms	(d) Health benefits,	(e) Estimated amount
	hours per week	W-2/1099-MISC)	contributions to	of
	devoted to position	(If not paid,	employee benefit plans,	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	

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.**2014****Open to Public
Inspection**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 NE63rd 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