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Short Form

OMB No 1545-1150

Return of Organization Exempt From Income Tax

2014

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning

July 1

, 2014, and ending

June 30

, 20 15

B Check if applicable.

Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization

Fraternal Order of Eagles

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

PO Box 963

City or town, state or province, country, and ZIP or foreign postal code

Lincoln City, OR 97367-0963

D Employer identification number

93-0926922

E Telephone number

F Group Exemption
Number ► 0102G Accounting Method: Cash Accrual Other (specify) ►

I Website: ►

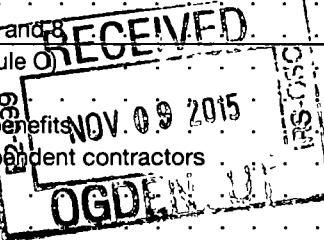
J Tax-exempt status (check only one) — 501(c)(3) 501(c) (8) ◀ (insert no.) 4947(a)(1) or 527H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)K Form of organization: Corporation Trust Association Other

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 ► \$ 94,195

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 32,822
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 6,287
	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	
	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 2,450
	c Less: direct expenses from gaming and fundraising events	6c
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 2,450
	7a Gross sales of inventory, less returns and allowances	7a 47,964
	b Less: cost of goods sold	7b 19,667
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 28,297
	8 Other revenue (describe in Schedule O)	8 4,672
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9 74,528
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10 28,614
	11 Benefits paid to or for members	11 9,193
	12 Salaries, other compensation, and employee benefits	12
	13 Professional fees and other payments to independent contractors	13 1,730
	14 Occupancy, rent, utilities, and maintenance	14 34,535
	15 Printing, publications, postage, and shipping	15 2,708
	16 Other expenses (describe in Schedule O)	16 12,538
	17 Total expenses. Add lines 10 through 16 ►	17 89,318
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -14,790
	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)	19 371,093
	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 ►	21 356,303



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	90,390	22 76,873
23	Land and buildings	280,000	23 280,000
24	Other assets (describe in Schedule O)	1,286	24 1,106
25	Total assets	371,676	25 357,979
26	Total liabilities (describe in Schedule O)	583	26 1,508
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	371,093	27 356,471

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? **Support charities and those in need**

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	President's Project - Fundraising to support the Dental Foundation of Oregon's Tooth Taxi program to help fund the delivery of \$4,800,000 in donated dental services to over 16,000 children at over 307 sites in Oregon		
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	28,039
29	Local charity efforts		
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	575
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)	► 32	28,614

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
Ken Echols				
Worthy President	8	0	0	0
Fred Morgan				
Worthy Vice President	4	0	0	0
Brook Barr				
Worthy Chaplain	4	0	0	0
Greg Jones				
Secretary	15	0	0	0
Mike Jones				
Inside Guard	4	0	0	0
Verline Roderick				
Trustee	15	0	0	0
John Mellin				
Trustee	15	0	0	0
Dave Randleman				
Trustee	15	0	0	0
Al Wimer				
Trustee	15	0	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

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 Yes No
33 ✓

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) Yes No
34 ✓

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)? Yes No
35a ✓

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 Yes No
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 Yes No
35c ✓

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 Yes No
36 ✓

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** 0 Yes No
37b ✓

b Did the organization file **Form 1120-POL** for this year? Yes 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? Yes No
38a ✓

b If "Yes," complete Schedule L, Part II and enter the total amount involved Yes No
38b ✓

39 Section 501(c)(7) organizations. Enter: Yes No
39a ✓
39b ✓

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____ Yes No
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 Yes No

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 Yes No
40c ✓

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization Yes No
40d ✓

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 Yes No
40e ✓

41 List the states with which a copy of this return is filed ► _____

42a The organization's books are in care of ► **Steven Martino** Telephone no. ► _____ ZIP + 4 ► **97367-0963** Yes No
 Located at ► **PO Box 963, Lincoln City, OR** Yes No

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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Yes No
42b ✓

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: ► _____ Yes No
42c ✓

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 Yes No
44a ✓

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 Yes No
44b ✓

c Did the organization receive any payments for indoor tanning services during the year? Yes No
44c ✓

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 Yes No
44d ✓

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? Yes No
45a ✓

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) Yes No
45b ✓

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.

46 ✓

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	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
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 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	<i>Verline Roderick</i> Signature of officer	<i>10-18-15</i> Date
	Verline Roderick, Trustee Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no.		

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.

OMB No 1545-0047

2014Open to Public
Inspection

Name of the organization

Fraternal Order of Eagles

Employer identification number

93-0926922

1. Description of other revenue (Part I, line 8)

Description	Amount
RV Parking Fees	15
Commissions from Oregon Lottery	4,412
Returned Check Collections and Fees	245

2. Listing of grants and similar amounts paid (Part I, line 10)

Description	Amount
President's Project - Dental Foundation of Oregon's Tooth Taxi	28,039
Grand Worthy President's Project - Spina Bifida	200
State Madam President's Project	100
Hudson Family Relief Fund	100
State President's Project - Hospice	100
Oregon Coast Veterans' Association	75

3. Description of other expenses (Part I, line 16)

Description	Amount
Advertising and Promotion	300
Bank Charges	175
Business License	50
Insurance	6,243
Office Expenses	1,211
Other Licenses and Permits	278
Oregon Lottery Expenses	4,281

Name of the organization

Fraternal Order of Eagles

Employer identification number

93-0926922

4. Description of other assets (Part II, line 24)

Category	Beginning of year	End of year
Accounting Accrual Adj	1,286	0
Equipment	0	468
Furniture	0	638

5. Description of total liabilities (Part II, line 26)

Category	Beginning of year	End of year
Accounts Payable	583	1,508