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Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2015

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 2015 calendar year, or tax year beginning 2015, and ending 20

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

C Name of organization: Rappahannock Area Lodge #15, Fraternal Order of Police Inc.
 Number and street (or P.O. box, if mail is not delivered to street address): P.O. Box 7393
 City or town, state or province, country, and ZIP or foreign postal code: Fredericksburg, VA 22404-7393

D Employer identification number: 54-1182145
 E Telephone number: 540-891-0491
 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:

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(8) (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 \$ 74,072

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	48,408	
	2	Program service revenue including government fees and contracts	2	3,165	
	3	Membership dues and assessments	3	11,345	
	4	Investment income	4	641	
	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	0	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		
Expenses	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	9,481	
	c	Less: direct expenses from gaming and fundraising events	6c	6,796	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	2,685	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
	8	Other revenue (describe in Schedule O)	8	1,032	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	67,276	
	Net Assets	10	Grants and similar amounts paid (list in Schedule O)	10	22,096
		11	Benefits paid to or for members	11	0
12		Salaries, other compensation, and employee benefits	12	0	
13		Professional fees and other payments to independent contractors	13	15,310	
14		Occupancy, rent, utilities, and maintenance	14	27,268	
15		Printing, publications, postage, and shipping	15	1,702	
16		Other expenses (describe in Schedule O)	16	1,490	
17		Total expenses. Add lines 10 through 16	17	61,866	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,410	
	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	369,663	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	375,073	

For Paperwork Reduction Act Notice, see the separate instructions.

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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	78,163	42,273
23	Land and buildings	331,500	331,800
24	Other assets (describe in Schedule O)	0	0
25	Total assets	369,663	378,073
26	Total liabilities (describe in Schedule O)	0	0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	369,663	378,073

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? Police Benevolence

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	<u>Police Benevolence And Member Support for approximately 200 members. Provide a gathering facility for members of law enforcement.</u>	
(Grants \$)	If this amount includes foreign grants, check here ☐	28a 878
29	<u>Cops And Kids Program - provide funds for shopping at local Target store for approximately 160 local needy children at Christmas.</u>	
(Grants \$)	If this amount includes foreign grants, check here ☐	29a 15,655
30	<u>Distress Fund - provide assistance for injured or deceased law enforcement officers and their families. For 2015 three donations were made.</u>	
(Grants \$)	If this amount includes foreign grants, check here ☐	30a 7,000
31	Other program services (describe in Schedule O)	
(Grants \$)	If this amount includes foreign grants, check here ☐	31a 1,200
32	Total program service expenses (add lines 28a through 31a)	32 20,733

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
Steven Kerley	President	0	0	0
30 Monument Dr., Stafford, VA 22554				
Joseph McBride	Vice-President	0	0	0
204 Woodfield Dr., Spotsylvania, VA 22553				
Erin Wheeler	Vice-President	0	0	0
102 Brandice St., Stafford, VA 22554				
Larry G. Carmon	Secretary	0	0	0
4000s Mill Court, Stafford, VA 22554				
Curtis H. Wehrmann	Treasurer	0	0	0
22408 2 Rosewood Dr., Fredericksburg, VA 22408				
Michael M. B. Talva	Part-President	0	0	0
22407 1189 Nichols Dr., Fredericksburg, VA 22407				
Percy C. Porter, Jr.	Chaplain	0	0	0
P.O. Box 301, Spotsylvania, VA 22553				
Carl E. Porter	Sgt At Arms	0	0	0
22407 203 Rattlefield Green Dr., Fredericksburg, VA 22407				
Neil Horning	Director	0	0	0
22553 9101 Wood Inn Court, Spotsylvania, VA 22553				
Craig Peters	Trustee	0	0	0
1009 Atlantic Dr., Stafford, VA 22554				
David W. Treisen	Trustee	0	0	0
22408 10613 Limburg Court, Fredericksburg, VA 22408				
James Williams	Trustee	0	0	0
57 Baldwin Dr., Fredericksburg, VA 22406				

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	☒
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	☒
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	☒
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	☒
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	☒
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	☒
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	☒
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	☒
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	
b Gross receipts, included on line 9, for public use of club facilities	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 ▶		
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	☒
41 List the states with which a copy of this return is filed ▶ <u>Virginia</u>		
42a The organization's books are in care of ▶ <u>Curt Wehrmann</u> Telephone no. ▶ <u>540-891-0491</u> Located at ▶ <u>3700 Fallwood Lane, Fredericksburg, VA</u> ZIP + 4 ▶ <u>22408</u>		
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	☒
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: ▶	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		☐
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	☒
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	☒
c Did the organization receive any payments for indoor tanning services during the year?	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	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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)	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

	Yes	No
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 ☐

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

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		

49a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a		

b If "Yes," was the related organization a section 527 organization?

	Yes	No
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."

(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

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

Signature of officer <i>Curt Wehrmann</i>	Date May 13, 2016
Type or print name and title <i>Curt Wehrmann, Treasurer</i>	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no.	
Firm's address ▶				

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.

OMB No. 1545-0047

2015

Open to Public
Inspection

Name of the organization

Rappahannock Area Lodge #15, Fraternal Order of Police, Inc.

Employer identification number

54-1182145

Part I, Line #8 "Pot of Gold" 50/50 Raffle At Lodge Membership Meetings - \$382

Miscellaneous Income, Form 1099-MISC - \$650

Part I, Line #10 Scholarships - \$1,200

Per Capita Tax - \$2,241

Cops and Kids - \$15,655

Officer Distress Fund - \$3,000

Part I, Line #16 Licensing Fee, Corporation Commission Fee, Bank Fees, etc. - \$1,490

Part III, Line #31 Scholarship. Two scholarships were awarded for higher education in law enforcement during 2015 for \$1,200

Part V, Line #35 Rental of Lodge Hall to members and to the public. Funds generated are used for the tax exempt programs of the Lodge.