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

OMB No 1545-1150

2015

Open to Public Inspection

**A** For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

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

**C** Name of organization  
Independent Order of Odd Fellows  
Barnum Lodge 7  
Number and street (or P O box, if mail is not delivered to street address) Room/suite  
223 SW 2nd Street  
City or town, state or province, country, and ZIP or foreign postal code  
Corvallis, OR 97333

**D** Employer identification number  
93-0515458  
**E** Telephone number  
(541) 752-3023  
**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: ▶ [www.corvallisoddfellows.org](http://www.corvallisoddfellows.org)

**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. ▶ \$ 154,958

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 <input checked="" type="checkbox"/>		
Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2 25,780
	3 Membership dues and assessments	3 1,089
	4 Investment income	4 128,089
	5a Gross amount from sale of assets other than inventory	5c
	5b Less cost or other basis and sales expenses	
	5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
	6 Gaming and fundraising events	6d
	6a Gross income from gaming (attach Schedule G if greater than \$15,000)	
	6b 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)	
Expenses	6c Less direct expenses from gaming and fundraising events	
	6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	
	7a Gross sales of inventory, less returns and allowances	7c
	7b Less cost of goods sold	
	7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
	8 Other revenue (describe in Schedule O)	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 154,958
	10 Grants and similar amounts paid (list in Schedule O)	10 14,062
	11 Benefits paid to or for members	11 9,743
	12 Salaries, other compensation, and employee benefits	12 25,825
Net Assets	13 Professional fees and other payments to independent contractors	13 2,760
	14 Occupancy, rent, utilities, and maintenance	14 64,384
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 20,051
	17 Total expenses. Add lines 10 through 16	17 136,825
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 18,133
	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)	19 207,111
	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	21 225,244

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	159,520	22	185,527
23 Land and buildings	42,096	23	37,078
24 Other assets (describe in Schedule O)	8,923	24	6,643
25 Total assets	210,539	25	229,248
26 Total liabilities (describe in Schedule O)	3,428	26	4,004
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	207,111	27	225,244

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?

Fraternal order & needy assistance

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

See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here

☐

28a

29

(Grants \$ )

If this amount includes foreign grants, check here

☐

29a

(Grants \$ )

If this amount includes foreign grants, check here

☐

30a

31 Other program services (describe in Schedule O)

(Grants \$ )

If this amount includes foreign grants, check here

☐

31a

32 Total program service expenses (add lines 28a through 31a)

32

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
Bonnie Tomski Noble Grand	6 00	0		
Marie Martin Trustee	6 00	0		
Dale Combs Senior Trustee	6 00	0		
Gene Russell Trustee	6 00	0		
Phoenix Starchild Trustee	6 00	0		
Ed Epley Trustee	6 00	0		

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 . . . . .		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) . . . . .		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)? . . . . .		No
b	If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O . . . . .		No
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 . . . . .		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 . . . . .		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <div>37a</div>		
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		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? . . . . .		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . <div>38b</div>		
39	Section 501(c)(7) organizations Enter . <div>39a</div> 0		
a	Initiation fees and capital contributions included on line 9 . . . . .		
b	Gross receipts, included on line 9, for public use of club facilities . . . . . <div>39b</div> 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 . . . . .		
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 . . . . .		No
41	List the states with which a copy of this return is filed ▶		
42a	The organization's books are in care of ▶ <u>Rachell Hoffman</u> Telephone no ▶ <u>(541) 752-3023</u> Located at ▶ <u>223 SW 2nd Street Corvallis, OR</u> ZIP + 4 ▶ <u>973334633</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 ▶	Yes	No
	See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b>		
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 ▶		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . <div>43</div>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		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 . . . . .		No
c	Did the organization receive any payments for indoor tanning services during the year? . . . . .		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 . . . . .		No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		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) . . . . .		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	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.

<b>Sign Here</b>	***** Signature of officer		2016-11-14 Date					
	Dale Combs Senior Trustee Type or print name and title							
<b>Paid Preparer Use Only</b>	Print/Type preparer's name Teresa L McGuire		Preparer's signature		Date	Check <input type="checkbox"/> if self-employed	PTIN P00246434	
	Firm's name ▶ LaukaMcGuire & Associates PC						Firm's EIN ▶	
	Firm's address ▶ 3511 SE Milwaukie Ave Portland, OR 97202						Phone no (503) 233-2177	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☒ Yes ☐ No

Additional Data

Software ID: 15000324  
Software Version: 2015v2.0  
EIN: 93-0515458  
Name: Independent Order of Odd Fellows  
Barnum Lodge 7

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. 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 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
Provide direct distress relief by donations of labor and funds to membership and community and indirect distress relief by donations to organizations (Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		28a	

Form 990EZ, Part III - Statement of Program Service Accomplishments

<p>Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.</p>	<p>Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)</p>	
<p>To operate and maintain a historic cemetery located at 4343 Withim Hill Drive, Corvallis, OR, through <b>29</b> daughter corporation, the Odd Fellows Cemetery Association of Corvallis (Grants \$ ) If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<p><b>29a</b></p>	

Form 990EZ, Part III - Statement of Program Service Accomplishments

<p>Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.</p>	<p>Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)</p>	
<p><b>30</b> Maintain, operate, and make available low cost - venues for classes and community events via South Hall and North Hall All net proceeds are donated as grants (Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<p><b>30a</b></p>	



**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

**2015****Open to Public  
Inspection**Name of the organization  
Independent Order of Odd Fellows  
Barnum Lodge 7**Employer identification number**

93-0515458

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of \$5,000 1	Donee's Name Various small grants to organizations   Cash Amount Given \$14062
Other Expenses 1001	Advertising and Promotion \$973

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Expenses 1002	Office Expenses \$325
Other Expenses 1003	Information Technology \$3401

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Expenses 1009	Depreciation \$7298
Other Expenses 1012	Insurance \$3299

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Expenses 1	Fraternal Exp & Meetings \$2796
Other Expenses 2	Dues \$1722

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Expenses 3	Hall Rental Expenses \$187
Other Expenses 4	License Fees \$50

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Assets 1002	Furniture and Fixtures - Beginning \$3667 Furniture and Fixtures - Ending \$2958
Other Assets 1003	Machinery and Equipment - Beginning \$5256 Machinery and Equipment - Ending \$3685

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Total Liabilities 1	Escrow deposits - Beginning \$1909 Escrow deposits - Ending \$1910
Total Liabilities 2	Payroll Liabilities - Beginning \$1269 Payroll Liabilities - Ending \$1844

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Total Liabilities 3	Deposit - Beginning \$250 Deposit - Ending \$250