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# Short Form

## Return of Organization Exempt From Income Tax

OMB No 1545-1150

2016

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

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).

**A For the 2016 calendar year, or tax year beginning**

4/1/2016

, and ending

3/31/2017

**B Check if applicable**

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

**C Name of organization**

BPOE OF THE USA - LODGE NO. 131

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

Room/suite

P. O. BOX 2006

City or town

State

ZIP code

BATTLE CREEK

MI

49015

Foreign country name

Foreign province/state/county

Foreign postal code

**D Employer identification number**

38-0341606

**E Telephone number**

(269) 231-0333

**F Group Exemption**

Number ► 1156

**G Accounting Method.** Cash  Accrual

Other (specify) ► \_\_\_\_\_

**I Website:** ► N/A**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

► \$

38,157

**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 8,020
	2 Program service revenue including government fees and contracts . . . . .	2
	3 Membership dues and assessments . . . . .	3 8,996
	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 0
	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
	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 0
	7a Gross sales of inventory, less returns and allowances . . . . .	7a 7,994
	b Less: cost of goods sold . . . . .	7b 1,645
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c 6,349
	8 Other revenue (describe in Schedule O) . . . . .	8 13,147
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 36,512
Expenses	10 Grants and similar amounts paid (list in Schedule O) . . . . .	10 6,202
	11 Benefits paid to or for members . . . . .	11
	12 Salaries, other compensation, and employee benefits . . . . .	12 960
	13 Professional fees and other payments to independent contractors . . . . .	13 1,400
	14 Occupancy, rent, utilities, and maintenance . . . . .	14 5,937
	15 Printing, publications, postage, and shipping . . . . .	15 834
	16 Other expenses (describe in Schedule O) . . . . .	16 23,038
	17 Total expenses. Add lines 10 through 16	17 38,371
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 -1,859
	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 25,899
	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 24,040

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form 990-EZ (2016)

13

**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	5,599	22 3,740
23 Land and buildings	18,000	23 18,000
24 Other assets (describe in Schedule O)	2,300	24 2,300
25 Total assets	25,899	25 24,040
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	25,899	27 24,040

**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? **PROVIDE PROGRAMS FOR THE NEEDY**

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 PROVIDES PROGRAMS FOR YOUTH AND VETERANS**

(Grants \$	) If this amount includes foreign grants, check here <input type="checkbox"/>	►	28a
29			
(Grants \$	) 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)		►	32 0

**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
SCOTT MCKENZIE				
EXALTED RULER	Hr/WK	360		
GEORGE SCOTT				
SECRETARY	Hr/WK	600		
	Hr/WK			

**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. 33  Yes  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  Yes  No

35 a 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  No

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  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 35c  Yes  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  Yes  No

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

b Did the organization file Form 1120-POL for this year? 37b  Yes  No

38 a 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  Yes  No

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

39 Section 501(c)(7) organizations Enter 39a  Yes  No

a Initiation fees and capital contributions included on line 9. 39b  Yes  No

b Gross receipts, included on line 9, for public use of club facilities 39c  Yes  No

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

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 40d  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 40e  Yes  No

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

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 40g  Yes  No

41 List the states with which a copy of this return is filed. ► MI 41  Yes  No

42 a The organization's books are in care of ► GEORGE SCOTT SECRETARY Telephone no ► 269-963-8386  
Located at ► 1332 MEACHEM RD City BATTLE CREEK ST MI ZIP + 4 ► 49037 42a  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 ► 42b  Yes  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 United States? 42c  Yes  No

If "Yes," enter the name of the foreign country ► 42d  Yes  No

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here 43  Yes  No

and enter the amount of tax-exempt interest received or accrued during the tax year. 43  Yes  No

44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a  Yes  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  Yes  No

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

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

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  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

	Yes	No
46		X

**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

48	
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49 a 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	
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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
Name None				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
f Total number of other employees paid over \$100,000.				

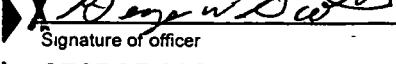
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
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		7-5-2017
	Signature of officer GEORGE SCOTT	Date SECRETARY
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Michael F McLain CPA	Preparer's signature 	Date 6/10/2017	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00536238
	Firm's name ► MICHAEL F MCLAIN CPA INC				Firm's EIN ► 81-5023054
	Firm's address ► 223 W MANSION ST., MARSHALL, MI 49068				Phone no 269-962-9276

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

OMB No 1545-0047

**2016**Open to Public  
Inspection

Name of the organization

BPOE OF THE USA - LODGE NO 131

Employer identification number

38-0341606

Form 990-EZ, Part I, Line 8, Other Revenue: FUND RAISING, 4,025

Form 990-EZ, Part I, Line 8, Other Revenue, ADVERTISING, 300

Form 990-EZ, Part I, Line 8, Other Revenue: CAMPING FEES, 7,340

Form 990-EZ, Part I, Line 8, Other Revenue, OTHER, 758

Form 990-EZ, Part I, Line 8, Other Revenue: FACILITY RENTAL, 724

Form 990-EZ, Part I, Line 16, Other Expenses: Fundraising, 1,425

Form 990-EZ, Part I, Line 16, Other Expenses: Conferences, conventions, and meetings, 335

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies, 394

Form 990-EZ, Part I, Line 16, Other Expenses: Telephone, 1,590

Form 990-EZ, Part I, Line 16, Other Expenses: Taxes, 3,100

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance Expense, 4,828

Form 990-EZ, Part I, Line 16, Other Expenses: Per Capita Expense, 1,580

Form 990-EZ, Part I, Line 16, Other Expenses: Other Expenses, 2,643

Form 990-EZ, Part I, Line 16, Other Expenses: Licenses, 740

Form 990-EZ, Part I, Line 16, Other Expenses: Transfer to Lodge, 6,403

Form 990-EZ, Part II, Line 24, Other Assets: INVENTORY, Beginning of year, 2,300, End of year

2,300