

Form 990-EZ

## Short Form

OMB No. 1545-1150

## Return of Organization Exempt From Income Tax

2017

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

► Do not enter social security numbers on this form as it may be made public.  
► Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning **, 2017, and ending , 20**

B Check if applicable	C Name of organization <b>??</b> <b>Black Diamond Lodge 81 Fraternal Order of Police</b>	D Employer identification number <b>??</b> <b>55-048853</b>
<input type="checkbox"/> Address change	Number and street (or P O box, if mail is not delivered to street address) <b>??</b> <b>PO BOX 1287</b>	E Telephone number <b>681-207-2545</b>
<input type="checkbox"/> Name change	City or town, state or province, country, and ZIP or foreign postal code <b>OS</b> <b>BECKLEY, WV 25802</b>	F Group Exemption Number ► <b>??</b>
<input type="checkbox"/> Initial return		
<input type="checkbox"/> Final return/terminated		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending		

G Accounting Method:  Cash  Accrual Other (specify) ►

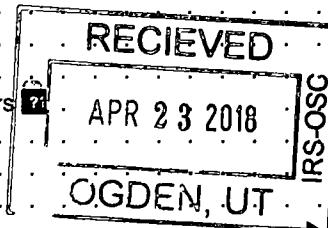
I Website: ►

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) (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 ► \$ **62209**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 2525
2 Program service revenue including government fees and contracts . . . . .	2 2575	
3 Membership dues and assessments . . . . .	3 45581	
4 Investment income . . . . .	4 0	
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	0
b Gross income from fundraising events (not including \$ 2525 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	6958
c Less: direct expenses from gaming and fundraising events . . . . .	6c	2456
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	4502
7a Gross sales of inventory, less returns and allowances . . . . .	7a	4070
b Less: cost of goods sold . . . . .	7b	323
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	3747
8 Other revenue (describe in Schedule O) . . . . .	8	500
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	59430
10 Grants and similar amounts paid (list in Schedule O) . . . . .	10	
11 Benefits paid to or for members . . . . .	11	2629
12 Salaries, other compensation, and employee benefits <b>??</b>	12	29315
13 Professional fees and other payments to independent contractors <b>??</b>	13	
14 Occupancy, rent, utilities, and maintenance . . . . .	14	27567
15 Printing, publications, postage, and shipping . . . . .	15	57
16 Other expenses (describe in Schedule O) <b>??</b>	16	1369
17 Total expenses. Add lines 10 through 16 . . . . .	17	60937
18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	-1507
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	33859
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	32352



## **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
<b>22 Cash, savings, and investments</b>	<b>4631</b>	<b>3124</b>
<b>23 Land and buildings</b>	<b>35228</b>	<b>35228</b>
<b>24 Other assets (describe in Schedule O)</b>		<b>24</b>
<b>25 Total assets</b>	<b>39859</b>	<b>38352</b>
<b>26 Total liabilities (describe in Schedule O)</b>	<b>6000</b>	<b>6000</b>
<b>27 Net assets or fund balances (line 27 of column (B) must agree with line 21)</b>	<b>33859</b>	<b>32352</b>

**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? Establish a positive rapport between police and public**

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	Operate a recreation area for approx 175 families to help establish a positive rapport between police and the public. Provide pool and recreation area to local youth and nonprofit organizations		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	54798
29	Host dinner and awards function to recognize law enforcement officers for outstanding service		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	734
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	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . .		55532

**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

**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

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

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 35b

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  6000

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 ► 40a

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 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 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 40e

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

42a The organization's books are in care of ► Dean Capehart Telephone no. ► 304-253-1840  
Located at ► Beckley, WV ZIP + 4 ► 25801 42a

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).

c At any time during the calendar year, did the organization maintain an office outside the United States? 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

LO

		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	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."		

(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 ►

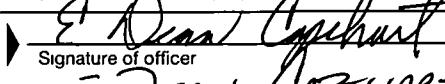
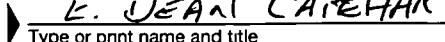
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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 <small>?</small>	 Signature of officer	3-13-18 Date
	 Type or print name and title	TREASURER

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 L**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

OMB No 1545-0047

**2017**

Open To Public  
Inspection

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

► Attach to Form 990 or Form 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Black Diamond Lodge 81 Fraternal Order of Police

Employer identification number

55-048853

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction		(d) Corrected?
			Yes	No	
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?
			To	From			Yes	No		
(1) Dan Farley	President	Maintenance	✓		1000	1000		✓	✓	✓
(2) Dean Capehart	Treasurer	Maintenance	✓		1000	1000		✓	✓	✓
(3) Scott Vanmeter	member	Maintenance	✓		1000	1000		✓	✓	✓
(4) Rick Hall	Member	Maintenance	✓		1000	1000		✓	✓	✓
(5) Tim Boothe	Member	Maintenance	✓		2000	2000		✓	✓	✓
(6)										
(7)										
(8)										
(9)										
(10)										
<b>Total</b>						► \$ 6000				

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**SCHEDULE Q**  
**(Form 990 or 990-EZ)**

## **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

2017

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

► Attach to Form 990 or 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

**Employer identification number**

55-048853

**Other revenue line 8 - 500.00 Land usage from Arch Coal,**

Other Expenses line 17 - Licenses and fees 653.00, meeting expenses 716.00, total 1369.00