

Short Form
Return of Organization Exempt From Income Tax

2017

Open to Public Inspection

Department 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.
▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning 4/1/2017, and ending 3/31/2018

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) ▶ _____

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ N/A

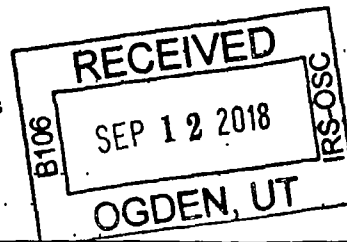
J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(8) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

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. ▶ \$ 42,774

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	7,976
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	14,260
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
6	Gaming and fundraising events		
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
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)	6b	
6c	Less direct expenses from gaming and fundraising events	6c	
6d	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	8,193
7b	Less cost of goods sold	7b	3,279
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	4,914
8	Other revenue (describe in Schedule O)	8	12,345
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	39,495
Expenses			
10	Grants and similar amounts paid (list in Schedule O)	10	
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	900
14	Occupancy, rent, utilities, and maintenance	14	4,487
15	Printing, publications, postage, and shipping	15	749
16	Other expenses (describe in Schedule O)	16	26,734
17	Total expenses. Add lines 10 through 16	17	33,830
Net Assets			
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,665
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	24,040
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	29,705



66 23

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		X
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)		X
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)?		X
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.		X
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.		X
37 a 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?		X
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?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter 39a		
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		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 40a , section 4912 40b , section 4955 40c		
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 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		X
41 List the states with which a copy of this return is filed MI		
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		
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)		X
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		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 43		
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		X
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		X
c Did the organization receive any payments for indoor tanning services during the year? 44c		X
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		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a		X
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		X

- 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		
49a		
49b		

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

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

- 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
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."

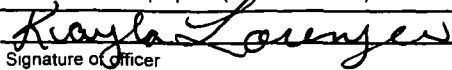
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City	ST ZIP	
Name		
City	ST ZIP	
Name		
City	ST ZIP	
Name		
City	ST ZIP	
Name		
City	ST ZIP	

- 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		Date 9/6/18
	GEORGE SCOTT Kayla Lorenzen	SECRETARY
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Michael F McLain CPA	Michael F McLain CPA	8/29/2018		P00536238
	Firm's name	Firm's EIN			
	Firm's address	Phone no			
	MICHAEL F MCLAIN CPA INC			81-5023054	
	223 W MANSION ST, MARSHALL, MI 49068			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

Name of the organization

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

Open to Public
Inspection

Employer identification number

BPOE OF THE USA - LODGE NO 131

38-0341606

Form 990-EZ, Part I, Line 8, Other Revenue FUND RAISING 4,706

Form 990-EZ, Part I, Line 8, Other Revenue FACILITY RENTAL 910

Form 990-EZ, Part I, Line 8, Other Revenue CAMPING FEES 6,330

Form 990-EZ, Part I, Line 8, Other Revenue OTHER 399

Form 990-EZ, Part I, Line 16, Other Expenses Fundraising 1,426

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 646

Form 990-EZ, Part I, Line 16, Other Expenses Telephone 2,501

Form 990-EZ, Part I, Line 16, Other Expenses Taxes 8,659

Form 990-EZ, Part I, Line 16, Other Expenses National Foundation 108

Form 990-EZ, Part I, Line 16, Other Expenses Insurance Expense 4,496

Form 990-EZ, Part I, Line 16, Other Expenses Per Capita Expense 1,660

Form 990-EZ, Part I, Line 16, Other Expenses Licenses 1,036

Form 990-EZ, Part I, Line 16, Other Expenses Grants 6,202

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