

Form 990EZ

Department of the
Treasury
Internal Revenue ServiceShort 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.
 ► Go to www.irs.gov/Form990EZ for the latest information.

2018

Open to
Public
Inspection**A For the 2018 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018**

B Check if applicable

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

C Name of organization FRATERNAL ORDER OF POLICE CARROLL COUNTY LODGE 20	D Employer identification number 52-1788701
Number and street (or P O box, if mail is not delivered to street address) 359 MANCHESTER RD	E Telephone number (443) 789-7499
City or town, state or province, country, and ZIP or foreign postal code WESTMINSTER, MD 21157	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 FOP20 COM**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 ► \$ 117,556****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 90,695
	2 Program service revenue including government fees and contracts	2 3,637
	3 Membership dues and assessments	3
	4 Investment income	4 1,975
	5a Gross amount from sale of assets other than inventory	5a 1,402
	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 1,402
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a 3,950
	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 15,702
	c Less direct expenses from gaming and fundraising events	6c 6,702
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 12,950
	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
	8 Other revenue (describe in Schedule O)	8 195
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9 110,854
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10 3,900
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12
	13 Professional fees and other payments to independent contractors	13 17,486
	14 Occupancy, rent, utilities, and maintenance	14 50,155
	15 Printing, publications, postage, and shipping	15 118
	16 Other expenses (describe in Schedule O)	16 17,972
	17 Total expenses. Add lines 10 through 16 ►	17 89,631
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 21,223
	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 56,522
	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 77,745

Part II Balance Sheets (see the instructions for 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	55,656	22 78,039
23 Land and buildings		23
24 Other assets (describe in Schedule O)	1,155	24
25 Total assets	56,811	25 78,039
26 Total liabilities (describe in Schedule O)	289	26 294
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	56,522	27 77,745

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

Expenses

(Required for section 501(c)
(3) and 501(c)(4)
organizations, optional for
others)

What is the organization's primary exempt purpose?

TO SUPPORT AND DEFEND THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF MARYLAND, TO PROMOTE A MORE PROFESSIONAL, PERSONAL, EFFICIENT COOPERATION AMONG THE LAW ENFORCEMENT OFFICERS IN THE STATE OF MARYLAND, TO FOSTER ENFORCEMENT OF THE LAW AND ORDER, TO ENCOURAGE SOCIAL, CHARITABLE, AND EDUCATIONAL ACTIVITIES AMONG ALL LAW ENFORCEMENT OFFICERS, TO ADVOCATE AND STRIVE FOR UNIFORM APPLICATION OF CIVIL SERVICE MERIT SYSTEM FOR APPOINTMENT AND PROMOTION AND TO PROMOTE FRATERNALISM AND MUTUAL AID AMONG OUR MEMBERS AND THE PEOPLE WE SERVE

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 . . . ►

28

29

(Grants \$)

If this amount includes foreign grants, check here . . . ►

1

30

(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30
31 Other program services (describe in Schedule O)		
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a

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 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 39a

a Initiation fees and capital contributions included on line 9 39b

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 ► 40b

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 ► 40b

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► 40b

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 ► MD

42a

The organization's books are in care of ► JEFFREY MILLER Telephone no ► (443) 789-7499

Located at ► 359 MANCHESTER RD WESTMINSTER, MD

ZIP + 4 ► 21157

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 U.S.? If "Yes," enter the name of the foreign country ►

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

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) 45b

	Yes	No
33		No
34		No
35a		No
35b		
35c		No
36		No
37b		No
38a		No
39a		
39b		
40b		
40e		No
42b		No
42c		No
43		
44a		No
44b		No
44c		No
44d		
45a		No
45b		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	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	46		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

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	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	49a		
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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	2019-11-14 Date
	JEFFREY MILLER TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name ROBERT SHANEYBROOK III EA	Preparer's signature	Date 2019-11-14	Check <input type="checkbox"/> if self-employed	PTIN P00967689
	Firm's name ► SHANEYBROOK & ASSOCIATES INC			Firm's EIN ► 20-4787161	
	Firm's address ► 1388 N MAIN ST HAMPSTEAD, MD 21074			Phone no (410) 239-8948	

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

Additional Data

Software ID:
Software Version:
EIN: 52-1788701
Name: FRATERNAL ORDER OF POLICE
CARROLL COUNTY LODGE 20

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

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

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

FRATERNAL ORDER OF POLICE
CARROLL COUNTY LODGE 20

Employer identification number

52-1788701

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 GOLF TOURNAMENT (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	15,702			15,702
2 Less Contributions				
3 Gross income (line 1 minus line 2)	15,702			15,702
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	5,817			5,817
10 Direct expense summary Add lines 4 through 9 in column (d) ►				5,817
11 Net income summary Subtract line 10 from line 3, column (d) ►				9,885

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue				
1 Gross revenue				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
Direct Expenses				
6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ►				
8 Net gaming income summary Subtract line 7 from line 1, column (d) ►				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►
 Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$

c If "Yes," enter name and address of the third party

Name ►
 Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZComplete 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.

2018**Open to Public
Inspection**Name of the organization
FRATERNAL ORDER OF POLICE
CARROLL COUNTY LODGE 20Employer identification number
52-1788701**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	MISCELLANEOUS INCOME 195 TOTAL 195

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 10	FOP GRAND NATIONAL LODGE 2,308 FOP MARYLAND STATE LODGE 1,592

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES ADVERTISING AND PROMOTION 181 OFFICE 296 INFORMATION TECHNOLOGY 1,228 TRAVEL 285 INSURANCE 4,518 BANK & MERCHANT SERVICE 546 DONATIONS 9,129 FOOD & BEVERAGE 1,424 INVESTMENT EXPENSES 203 UNIFORM EXPENSES 162 TOTAL 17,972

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 20	PPA-UBS 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	L/R-CO 1,155 0 TOTAL 1,155 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 26	CAPITAL ONE 289 294

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	TO SUPPORT AND DEFEND THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF MARYLAND, TO PROMOTE A MORE PROFESSIONAL, PERSONAL, EFFICIENT COOPERATION AMONG THE LAW ENFORCEMENT OFFICERS IN THE STATE OF MARYLAND, TO FOSTER ENFORCEMENT OF THE LAW AND ORDER, TO ENCOURAGE SOCIAL, CHARITABLE, AND EDUCATIONAL ACTIVITIES AMONG ALL LAW ENFORCEMENT OFFICERS, TO ADVOCATE AND STRIVE FOR UNIFORM APPLICATION OF CIVIL SERVICE MERIT SYSTEM FOR APPOINTMENT AND PROMOTION, AND TO PROMOTE FRATERNALISM AND MUTUAL AID AMONG OUR MEMBERS AND THE PEOPLE WE SERVE