

Form 990EZ

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.
- Go to [www.irs.gov/Form990EZ](http://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

<p><b>C Name of organization</b> INDEPENDENT ORDER OF ODD FELLOWS</p>	<p><b>D Employer identification number</b> 93-0515458</p>
<p>Number and street (or P O box, if mail is not delivered to street address) 223 SW 2ND STREET</p>	<p><b>E Telephone number</b> (541) 752-3023</p>
<p>City or town, state or province, country, and ZIP or foreign postal code CORVALLIS, OR 973334633</p>	
<p><b>F Group Exemption Number</b> ►</p>	

**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 . . . . . ► \$ 171,834**

### 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 . . . . .

<p><b>Revenue</b></p> <p>1 Contributions, gifts, grants, and similar amounts received . . . . .</p> <p>2 Program service revenue including government fees and contracts . . . . .</p> <p>3 Membership dues and assessments . . . . .</p> <p>4 Investment income . . . . .</p> <p>5a Gross amount from sale of assets other than inventory . . . . .</p> <p>5b Less cost or other basis and sales expenses . . . . .</p> <p>5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .</p> <p>6 Gaming and fundraising events</p> <p>6a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .</p> <p>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) . . . . .</p> <p>6c Less direct expenses from gaming and fundraising events . . . . .</p> <p>6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .</p> <p>7a Gross sales of inventory, less returns and allowances . . . . .</p> <p>7b Less cost of goods sold . . . . .</p> <p>7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .</p> <p>8 Other revenue (describe in Schedule O) . . . . .</p> <p>9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ► 171,834</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1</td><td style="width: 50%;"></td></tr> <tr> <td>2</td><td>43,694</td></tr> <tr> <td>3</td><td>1,964</td></tr> <tr> <td>4</td><td>126,176</td></tr> <tr> <td>5c</td><td></td></tr> <tr> <td>6d</td><td></td></tr> <tr> <td>7c</td><td></td></tr> <tr> <td>8</td><td></td></tr> <tr> <td>9</td><td>171,834</td></tr> <tr> <td>10</td><td>21,955</td></tr> <tr> <td>11</td><td>1,929</td></tr> <tr> <td>12</td><td>30,496</td></tr> <tr> <td>13</td><td>875</td></tr> <tr> <td>14</td><td>34,593</td></tr> <tr> <td>15</td><td></td></tr> <tr> <td>16</td><td>38,549</td></tr> <tr> <td>17</td><td>128,397</td></tr> <tr> <td>18</td><td>43,437</td></tr> <tr> <td>19</td><td>302,753</td></tr> <tr> <td>20</td><td></td></tr> <tr> <td>21</td><td>346,190</td></tr> </table>	1		2	43,694	3	1,964	4	126,176	5c		6d		7c		8		9	171,834	10	21,955	11	1,929	12	30,496	13	875	14	34,593	15		16	38,549	17	128,397	18	43,437	19	302,753	20		21	346,190
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Part II Balance Sheets (see the instructions for Part II)

**Balance Sheets** (see the instructions for Part II)  
Check if the organization used Schedule Q to respond to any question in this Part II

	<b>(A) Beginning of year</b>	<b>(B) End of year</b>
<b>22 Cash, savings, and investments</b> . . . . .	216,688	<b>22</b> 238,468
<b>23 Land and buildings</b> . . . . .	84,627	<b>23</b> 108,396
<b>24 Other assets (describe in Schedule O)</b> . . . . .	5,836	<b>24</b> 3,925
<b>25 Total assets</b> . . . . .	307,151	<b>25</b> 350,789
<b>26 Total liabilities (describe in Schedule O)</b> . . . . .	4,398	<b>26</b> 4,599
<b>27 Net assets or fund balances (line 27 of column (B) <b>must</b> agree with line 21)</b>	302,753	<b>27</b> 346,190

**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 . . .

organization's primary exempt

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

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 \$ ) I

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

28

**29** See Additional Data Table

(Grants \$ ) I

If this amount includes foreign grants, check here  ►

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**30** See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here  ►

**31 Other program services (describe in Schedule O) . . .**

1

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated — see the instructions for Part IV.)

**List of Officers, Directors, Trustees, and Key Employees** (list each one even if not checked if the organization used Schedule Q to respond to any question in this Part IV)

<b>(a) Name and title</b>	<b>(b) Average hours per week devoted to position</b>	<b>(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)</b>	<b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b>	<b>(e) Estimated amount of other compensation</b>
PHOENIX STARCHILD	2 00	0		
TRUSTEE				
BONNIE TOMSKI	2 00	0		
FINANCE SECR				
DAN LYKINS	2 00	0		
TRUSTEE				
LEE WELCH	2 00	0		
TRUSTEE				
ELAINE KAHN	2 00	0		
TREASURER				
EDWARD R EPLEY	2 00	0		
TRUSTEE				
CATHY LORENSON	2 00	0		
SECRETARY				
CHARLES CARMICHAEL	2 00	0		
NOBLE GRAND				

**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	33	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	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)?	35a	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	
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	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	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► <span style="border: 1px solid black; padding: 2px;">37a</span>	37b	No
b Did the organization file <b>Form 1120-POL</b> for this year?	38a	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?	38b	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	
39 Section 501(c)(7) organizations Enter	39b	
a Initiation fees and capital contributions included on line 9	40a	
b Gross receipts, included on line 9, for public use of club facilities	40b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, 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	40d	
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	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 ► _____		
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		
41 List the states with which a copy of this return is filed ► _____		
<b>42a</b>		
The organization's books are in care of ► CHELSEA HANSON _____ Telephone no ► (541) 752-3023		
Located at ► 223 SW 2ND STREET CORVALLIS, OR	ZIP + 4	973334633

	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 ► _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b	No
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 ► _____	42c	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"/>	43	
and enter the amount of tax-exempt interest received or accrued during the tax year		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	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	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	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)	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

<b>Sign Here</b>	***** Signature of officer	2019-11-12 Date			
	PHOENIX STARCHILD 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 2019-11-15	Check <input type="checkbox"/> if self-employed	PTIN P00246434
	Firm's name ► LAUKA MCGUIRE PC	Firm's EIN ► 93-1093736			
	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:**  
**Software Version:**  
**EIN:** 93-0515458  
**Name:** INDEPENDENT ORDER OF ODD FELLOWS

### 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.)
<p><b>28</b> PROVIDE DIRECT DISTRESS RELIEF BY DONATIONS OF LABOR AND FUNDS TO MEMBERSHIP AND COMMUNITY AND INDIRECT DISTRESS RELIEF BY DONATIONS TO ORGANIZATIONS (Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p><b>28a</b></p>

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

<p><b>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.</b></p>	<p><b>Expenses</b> <b>(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></p>
<p><b>29</b> TO OPERATE AND MAINTAIN A HISTORIC CEMETERY LOCATED AT 4343 WITHIN HILL DRIVE, CORVALLIS OR, THROUGH DAUGTHER CORPORATION, THE ODD FELLOWS CEMETERY ASSOCIATION OF CORVALLIS (Grants \$ )</p> <p>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><b>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.</b></p>	<p><b>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></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

**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](http://www.irs.gov/Form990) for the latest information.

**2018****Open to Public  
Inspection**

Name of the organization

INDEPENDENT ORDER OF ODD FELLOWS

Employer identification number

93-0515458

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES ADVERTISING 1,452 FRATERNAL EXPENSE & MEETINGS 1,966 HALL RENTAL EXPENSE 2,099 OFFICE EXP 833 INFORMATION TECH 3,989 INSURANCE 13,572 DUES 2,026 LICENSES 424 OUTSIDE LAB OR 4,888 REFUNDS 60 NON-INVESTMENT DEPRECIATION 7,240 TOTAL 38,549

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	FURNITURE & EQUIPMENT 53,863 53,863 LESS ACCUMULATED DEPRECIATION 48,027 49,938 TOTAL 5,836 3,925

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 26	PAYROLL LIABILITIES 2,176 2,625 ESCROW DEPOSITS 1,912 1,914 CUSTOMER DEPOSITS 310 60