

Department of the
Treasury
Internal Revenue Service

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 instructions and the latest information.

OMB No. 1545-1150

2019

**Open to
Public
Inspection**

A For the 2019 calendar year, or tax year beginning 01-01-2019 , and ending 12-31-2019

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

Number and street (or P. O. box, if mail is not delivered to street address) 359 MANCHESTER RD	Room/suite
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City or town, state or province, country, and ZIP or foreign postal code
WESTMINSTER, MD 21157

D Employer identification number

52-1788701

E Telephone number	
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(443) 789-7499

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 **▶ \$108.484**

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	93,592		
	2	Program service revenue including government fees and contracts		2	5,648		
	3	Membership dues and assessments		3			
	4	Investment income		4	530		
	5a	Gross amount from sale of assets other than inventory	5a	1,282	5c	1,159	
	b	Less: cost or other basis and sales expenses	5b	123			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)					
	6	Gaming and fundraising events		6d	6,439		
	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	7,237
	c	Less: direct expenses from gaming and fundraising events	6c			798	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)					
	7a	Gross sales of inventory, less returns and allowances	7a		7c		
b	Less: cost of goods sold	7b					
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)						
8	Other revenue (describe in Schedule O)		8	195			
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	107,563			

Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	4,463
	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	35,688
	14	Occupancy, rent, utilities, and maintenance	14	50,256
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	16,813
	17	Total expenses. Add lines 10 through 16 ►	17	107,220
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	343
	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	77,737
	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	78,080

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form **990-EZ** (2019)

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	78,031	22	78,592
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	78,031	25	78,592
26 Total liabilities (describe in Schedule O).	294	26	512
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	77,737	27	78,080

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 ☐	28a	
29	29a	
(Grants \$) If this amount includes foreign grants, check here ☐		
30	30a	
(Grants \$) If this amount includes foreign grants, check here ☐		
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a) ☐	32	

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
BRANDON HOLLAND	000.00	0		
PRESIDENT				
STEVEN ROGERS	000.00	0		
VICE PRESIDE				
JEFFREY MILLER	000.00	0		
TREASURER				
RUSSELL TOURANGEAU	000.00	0		
SECRETARY				
PAUL NOLTE	000.00	0		
SERGEANT AT				
ASHLEY OWNES	000.00	0		
STATE TRUSTE				
BOB RIGGIO	000.00	0		
CONDUCTOR				

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. ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
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 ▶		
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 ▶		
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	40e	No
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

	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)?	42b	No
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.?	42c	No
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**

	Yes	No
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	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

		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.		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 ☐

		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		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	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

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	*****	2020-11-12
	Signature of officer	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 2020-11-12	Check ☐ 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 \$)		28a	
If this amount includes foreign grants, check here . . . ☐			

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization
FRATERNAL ORDER OF POLICE
CARROLL COUNTY LODGE 20

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

2019

**Open to Public
Inspection**

Employer 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 2,544 FOP MARYLAND STATE LODGE 1,919

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 16	EXPENSES ADVERTISING AND PROMOTION 26 OFFICE 622 INFORMATION TECHNOLOGY 884 CONFERENCES/ME ETINGS 4,975 INSURANCE 2,348 DONATIONS 7,205 FOOD & BEVERAGE 543 UNIFORM EXPENSES 210 TOTA L 16,813

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 26	CAPITAL ONE 294 512

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.