

Form 990-EZ

Short Form

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

2019

Under section 501(c), 627, 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 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning		June 1	, 2019, and ending	May 31	, 2020	
B Check if applicable		C Name of organization		D Employer identification number		
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Application pending		Fraternal Order of Eagles		93-0926922		
		Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	E Telephone number	
		PO Box 963 Lincoln City, OR 97367-0963				
				18	F Group Exemption Number ► 0102	
G Accounting Method:		<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►		H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)		
I Website:						
J Tax-exempt status (check only one) —		<input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(8) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
K Form of organization:		<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ 64408						
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)						
Click in the organization used Schedule C to respond to any question						
Revenue	1	Contributions, gifts, grants, and similar amounts received				1 16,463
	2	Program service revenue including government fees and contracts				2
	3	Membership dues and assessments				3 5,337
	4	Investment income				4 15
	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
	6	Gaming and fundraising events:				
	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 2,000	
c	Less: direct expenses from gaming and fundraising events				6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)				6d 2,000	
7a	Gross sales of inventory (attach Schedule G if greater than \$15,000)				7a 50,170	
b	Less: cost of goods sold				7b 15,852	
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)				7c 20,921	
8	Other revenue (describe in Schedule O)				8 3,820	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8				9 48,556	
Expenses	10	Grants and similar amounts paid (list in Schedule O)				10 4,227
	11	Benefits paid to or for members				11 2,229
	12	Salaries, other compensation, and employee benefits				12
	13	Professional fees and other payments to independent contractors				13 5,332
	14	Occupancy, rent, utilities, and maintenance				14 15,377
	15	Printing, publications, postage, and shipping				15 1,321
	16	Other expenses (describe in Schedule O)				16 12,127
	17	Total expenses. Add lines 10 through 16				17 40,604
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)				18 7,952
	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)				19 399,858
	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				21 407,810

For Paperwork Reduction Act Notice, see the separate instructions.

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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 <input checked="" type="checkbox"/>	
22 Cash, savings, and investments			
23 Land and buildings		102,737	22 96,886
24 Other assets (describe in Schedule O)		238,221	23 238,221
25 Total assets		59,212	24 72,172
26 Total liabilities (describe in Schedule O)		400,170	25 407,279
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		312	26 120
		399,858	27 407,159

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 <input type="checkbox"/>	
What is the organization's primary exempt purpose? Support charities and those in need			
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 Covid-19 Meals project - Provided weekly meals to approximately 450 medically fragile and elderly people in the Lincoln City, Oregon, area. Approximately 256 volunteer hours were donated to prepare and serve approximately 4,000 meals			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		28a	
29 Scholarships - Fundraising to provide \$500 towards higher education and/or career training of Lincoln City, Oregon, high school graduates. Four students received scholarship grants.			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		29a	
30 State-Madam President's project - Donation for Oregon Health Sciences University Food and Nutrition Department			
(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 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 <input type="checkbox"/>	

(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
Dave Randleman	8	0	0	0
Worthy President		0	0	0
Don Davis	4	0	0	0
Worthy Vice President		0	0	0
Bill Pearse	4	0	0	0
Worthy Chaplain		0	0	0
Greg O Jones	16	0	0	0
Worthy Secretary		0	0	0
Mike Sprague	2	0	0	0
Worthy Conductor		0	0	0
Rod Middlekoop	2	0	0	0
Worthy Inside Guard		0	0	0
Bill Milliken	15	0	0	0
Worthy Trustee		0	0	0
Mike Holder	15	0	0	0
Worthy Trustee		0	0	0
Steve Randleman	15	0	0	0
Worthy Trustee		0	0	0
Rod Toderick	15	0	0	0
Worthy Trustee		0	0	0
Brock Barr	15	0	0	0
Worthy Trustee		0	0	0

Part V Other Information (Note the Schedule A and unrelated 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	✓
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, 2a, 1 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	0	
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 others, 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	39c	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► ; section 4912 ► ; section 4955 ►	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	40c	
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	40d	
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization	40e	✓
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 ►		
42a The organization's books are in care of ► Greg O. Jones	Telephone no. ►	
b Located at ► PO Box 963, Lincoln City, OR	ZIP + 4 ►	97367-0963
c 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).		
d 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 ► <input type="checkbox"/> 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	✓

	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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 <input checked="" type="checkbox"/>	<input type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48 <input checked="" type="checkbox"/>	<input type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a <input type="checkbox"/>	<input type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	49b <input type="checkbox"/>	<input type="checkbox"/>
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

I, the undersigned preparer, 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 <input checked="" type="checkbox"/>	Signature of officer <i>Donald Elmore</i>	Date 6-7-2021
Type or print name and title <i>Donald Elmore</i>		PTIN

Paid Preparer Use Only	Print/Type preparer's name Firm's name Firm's address	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN Firm's EIN Phone no.
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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 ServiceName of the organization
Fraternal Order of Eagles**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

2019Open to Public
InspectionEmployer identification number
93-0926922**1. Description of other revenue (Part I, line 8)**

Description	Amount
ATM Commissions	160
Commissions from Oregon Lottery	3,325
RV Parking Fees	335
Total	3,820

2 List of grants and similar amounts paid (Part I, line 10)

Description	Amount
Covid-19 meals program	2,127
State Madam President's project	100
Scholarship awards	2,000
Total	4,227

3 Description of other expenses (Part I, line 16)

Description	Amount
Bank service charges	97
Business license	50
Dues and Per Capita	1,628
Insurance	5,883
Office expenses	1,695
Oregon Lottery expenses	2,299
Other licenses and permits	475
Total	12,127

Name of the organization
Fraternal Order of EaglesEmployer identification number
93-0926922**4. Description of other assets (Part II, line 24)**

Category	Beginning of year	End of year
Equipment	46,865	55,601
Furniture	12,346	15,662
Accounts Receivable	0	904
Total	59,212	72,172

5. Description of total liabilities (Part II, line 26)

Category	Beginning of year	End of year
Accounts Payable	312	120

REQUEST FOR ABATEMENT OF LATE FILING PENALTIES

The Fraternal Order of Eagles, EIN 93-0926922, respectfully requests abatement of late filing penalties for the following reasonable causes:

The Governor of the State of Oregon issued Executive Order No 20-12 (see attached) and subsequent executive orders in response to the Covid-19 pandemic. And then on September 7 and 8, a windstorm and wildfire devastated parts of Oregon of which Lincoln County, where the fraternal organization resides, was included. This led the President of the United States to approve the FEMA 4562 Emergency Disaster Declaration.

These unforeseen events disrupted communications between the coordinators of several of the fraternal organization's projects and the office of the fraternal organization's secretary, including the volunteer who has been preparing the tax returns for the fraternal organization for the past few years. By the time the information needed to prepare the tax return was compiled, the volunteer who was to prepare the return was otherwise engaged with his seasonal occupation and, therefore, unavailable to prepare the tax return for several months. Once the situation was realized, the secretary attempted unsuccessfully to engage another tax return preparer. As soon as the volunteer return preparer's schedule cleared, the return was prepared and is now being submitted to the Service.

In order to file future returns in a timely manner, a search for a tax return preparer with greater availability has been initiated.

Under penalty of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

Donald Chase

Signature

6-7-2021

Date

Donald Elmore

Printed name

President

Title