

Form **990-EZ**

## 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)

OMB No 1545-0047

**2020****Open to Public Inspection**Department 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](http://www.irs.gov/Form990EZ) for instructions and the latest information. **2012****A** For the 2020 calendar year, or tax year beginning

, 2020, and ending

, 20

**B** Check if applicable

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

**C** Name of organization ?

BLACK DIAMOND LODGE 81 FRATERNAL ORDER OF POLICE

Number and street (or P O box if mail is not delivered to street address) ?

PO BOX 1287

City or town, state or province, country, and ZIP or foreign postal code

BECKLEY, WV 25802

08

**D** Employer identification number ?

550488531

**E** Telephone number**F** Group Exemption

Number ▶ ?

1199

**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶**H** Check ☒ if the organization is notrequired to attach Schedule B ?  
(Form 990, 990-EZ, or 990-PF).**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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ

▶ \$ 120013

**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

☒

1	Contributions, gifts, grants, and similar amounts received	1	150
2	Program service revenue including government fees and contracts	2	0
3	Membership dues and assessments	3	5341
4	Investment income	4	2
5a	Gross amount from sale of assets other than inventory	5a	0
b	Less: cost or other basis and sales expenses	5b	0
c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	0
6	Gaming and fundraising events:		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	108504
b	Gross income from fundraising events (not including \$ 0 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	108504
c	Less: direct expenses from gaming and fundraising events	6c	71909
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	36595
7a	Gross sales of inventory, less returns and allowances	7a	6016
b	Less: cost of goods sold	7b	3246
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	2770
8	Other revenue (describe in Schedule O)	8	0
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	44858
10	Grants and similar amounts paid (list in Schedule O)	10	4400
11	Benefits paid to or for members	11	1750
12	Salaries, other compensation, and employee benefits ?	12	0
13	Professional fees and other payments to independent contractors ?	13	0
14	Occupancy, rent, utilities, and maintenance	14	10261
15	Printing, publications, postage, and shipping	15	0
16	Other expenses (describe in Schedule O) ?	16	3295
17	<b>Total expenses.</b> Add lines 10 through 16	17	19706
18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	25152
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	36243
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	61395

RECEIVED

NOV 17 2021

OGDEN, UT

DEC 6 2021

RECEIVED ENVY DEPT

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2020)



**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
<b>33</b> 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 . . . . .	<b>33</b>	<input checked="" type="checkbox"/>
<b>34</b> 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 . . . . .	<b>34</b>	<input checked="" type="checkbox"/>
<b>35a</b> 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)? . . . . .	<b>35a</b>	<input checked="" type="checkbox"/>
<b>b</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 . . . . .	<b>35b</b>	<input checked="" type="checkbox"/>
<b>c</b> 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 . . . . .	<b>35c</b>	<input checked="" type="checkbox"/>
<b>36</b> 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 . . . . .	<b>36</b>	<input checked="" type="checkbox"/>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> . . . . .		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	<input checked="" type="checkbox"/>
<b>38a</b> 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? . . . . .	<b>38a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," complete Schedule L, Part II, and enter the total amount involved . . . . .	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations. Enter: . . . . .		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ . . . . . ; section 4912 ▶ . . . . . ; section 4955 ▶ . . . . .		
<b>b</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 . . . . .	<b>40b</b>	<input checked="" type="checkbox"/>
<b>c</b> 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 . . . . . ▶ . . . . .		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ . . . . .		
<b>e</b> 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 . . . . .	<b>40e</b>	<input checked="" type="checkbox"/>
<b>41</b> List the states with which a copy of this return is filed ▶ . . . . .		
<b>42a</b> The organization's books are in care of ▶ <u>DEAN CAPEHART</u> Telephone no. ▶ <u>301-573-0999</u> Located at ▶ <u>BECKLEY WV</u> ZIP + 4 ▶ <u>25802</u>		
<b>b</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).	<b>42b</b>	<input checked="" type="checkbox"/>
<b>c</b> 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 ▶ . . . . .	<b>42c</b>	<input checked="" type="checkbox"/>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> . . . . .		
<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 . . . . .	<b>44a</b>	<input checked="" type="checkbox"/>
<b>b</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 . . . . .	<b>44b</b>	<input checked="" type="checkbox"/>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>	<input checked="" type="checkbox"/>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>	<input checked="" type="checkbox"/>
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>	<input checked="" type="checkbox"/>
<b>b</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 . . . . .	<b>45b</b>	<input checked="" type="checkbox"/>

**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
<b>46</b>		<input checked="" 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 ☐

**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
<b>47</b>		

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

	Yes	No
<b>48</b>		

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

	Yes	No
<b>49a</b>		

**b** If "Yes," was the related organization a section 527 organization? . . . . .

	Yes	No
<b>49b</b>		

**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> <input checked="" type="checkbox"/>		<b>1-22-21</b>
	Signature of officer	Date
	E. Dean Capehart, Treasurer	
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN		Phone no	
	Firm's address				

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



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

**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	<b>1</b> Gross revenue . . . . .			108504	108504
Direct Expenses	<b>2</b> Cash prizes . . . . .			2300	2300
	<b>3</b> Noncash prizes . . . . .				0
	<b>4</b> Rent/facility costs . . . . .			5923	5923
	<b>5</b> Other direct expenses . . . . .			63686	63686
	<b>6</b> 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	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				71909
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				36595

**9** Enter the state(s) in which the organization conducts gaming activities West Virginia

**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.
- |                                      |            |       |
|--------------------------------------|------------|-------|
| <b>a</b> The organization's facility | <b>13a</b> | 100 % |
| <b>b</b> An outside facility         | <b>13b</b> | %     |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ Dean CapehartAddress ▶ PO Box 1287 Beckley, WV 25802

- 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 ▶ \$ 108504 and the amount of gaming revenue retained by the third party ▶ \$ 162726
- c** If "Yes," enter name and address of the third party.

Name ▶ K & K Music, Random WorldAddress ▶ 2459 Washington St Bluefield, WV 24701**16** Gaming manager information.Name ▶ Dean CapehartGaming manager compensation ▶ \$ 0Description of services provided ▶ Manage employees and bookkeeping☒ 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 to be 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.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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.

OMB No 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization

Blacck Diamond Lodge 81 Fraternal Order of Police

Employer identification number

550488531

**Line 10**

500 - Scholarship award Madison Crone

500 - Scholarship award Laken Kincaid

500 - Scholarship award Logan Ragland

500 - Charitable contribution Raleigh Co Deputy Sheriff Association

500 - Charitable contribution Just for Kids

500 - Charitable contribution Burlington United Methodist Church

500 - Charitable contribution Fishes and Loaves

500 - Cassie Johns Memorial Foundation

400 - Ray Hall Officer injured in line of duty

**Line 16**

3295 - City National loan payment

**Line 26**

19638 - City National loan balance