

Return of Organization Exempt From Income Tax

2020

Under section 501(c), 527, 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 2020 calendar year, or tax year beginning , 2020, and ending , 20

B Check if applicable	C Name of organization ? BLACK DIAMOND LODGE 81 FRATERNAL ORDER OF POLICE		D Employer identification number ? 550488531
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Number and street (or P O box if mail is not delivered to street address) ? PO BOX 1287	Room/suite 08	E Telephone number 1199
	City or town, state or province, country, and ZIP or foreign postal code BECKLEY, WV 25802		F Group Exemption Number ? 1199

G Accounting Method Cash Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (8) (insert no) 4947(a)(1) or 527K 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

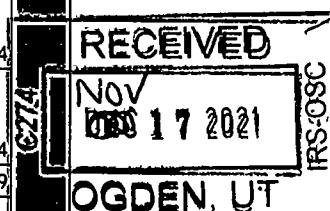
(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

► \$ 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 \$ 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)	
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)	
8 Other revenue (describe in Schedule O)	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	
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 Total expenses. 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



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	22747	22 45805
23	Land and buildings	35228	23 35228
24	Other assets (describe in Schedule O)	0	24 0
25	Total assets	57975	25 81033
26	Total liabilities (describe in Schedule O)	21732	26 19638
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	36243	27 61395

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.

Establish positive rapport between police and public

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 Operate recreational area for local families and members to help establish a positive rapport between police and public Allow use of area to local youth and non-profit organizations		
28a	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	
29	Donations to local non-profit organizations	
29a	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	
30	Scholarships to local graduating students	
30a	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	
31	Other program services (describe in Schedule O)	
31a	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	
32	Total program service expenses (add lines 28a through 31a) ► <input type="checkbox"/>	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 Q 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 37b ✓

b Did the organization file Form 1120-POL for this year? 38a ✓ ?

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 39a 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 ► 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 40d 40e ✓

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 40f 40g 40h 40i 40j 40k 40l 40m 40n 40o 40p 40q 40r 40s 40t 40u 40v 40w 40x 40y 40z 40aa 40ab 40ac 40ad 40ae 40af 40ag 40ah 40ai 40aj 40ak 40al 40am 40an 40ao 40ap 40aq 40ar 40as 40at 40au 40av 40aw 40ax 40ay 40az 40ba 40ca 40da 40ea 40fa 40ga 40ha 40ia 40ja 40ka 40la 40ma 40na 40oa 40pa 40qa 40ra 40sa 40ta 40ua 40va 40wa 40xa 40ya 40za 40ba 40ca 40da 40ea 40fa 40ga 40ha 40ia 40ja 40ka 40la 40ma 40na 40oa 40pa 40qa 40ra 40sa 40ta 40ua 40va 40wa 40xa 40ya 40za 40ba 40ca 40da 40ea 40fa 40ga 40ha 40ia 40ja 40ka 40la 40ma 40na 40oa 40pa 40qa 40ra 40sa 40ta 40ua 40va 40wa 40xa 40ya 40za 40ba 40ca 40da 40ea 40fa 40ga 40ha 40ia 40ja 40ka 40la 40ma 40na 40oa 40pa 40qa 40ra 40sa 40ta 40ua 40va 40wa 40xa 40ya 40za 40ba 40ca 40da 40ea 40fa 40ga 40ha 40ia 40ja 40ka 40la 40ma 40na 40oa 40pa 40qa 40ra 40sa 40ta 40ua 40va 40wa 40xa 40ya 40za 40ba 40ca 40da 40ea 40fa 40ga 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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
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46



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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
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47

?

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

Yes	No
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48

?

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

Yes	No
-----	----

49a

?

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

Yes	No
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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 <input type="checkbox"/>	<i>E. Dean Capehart</i>	<i>1-22-21</i>
	Signature of officer	Date
E. Dean Capehart, Treasurer		
Type or print name and title		

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

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

► Attach to Form 990 or Form 990-EZ.

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

Black Diamond Lodge 81 Fraternal Order of Police

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

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 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No		
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					

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.

11	Does the organization conduct gaming activities with nonmembers?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
13	Indicate the percentage of gaming activity conducted in.		
a	The organization's facility	13a	100 %
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 ► Dean Capehart

Address ► 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 World

Address ► 2459 Washington St Bluefield, WV 24701

16 Gaming manager information.

Name ► Dean Capehart

Gaming manager compensation ► \$ 0

Description of services provided ► Manage er

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

Name of the organization
Blacck Diamond Lodge 81 Fraternal Order of Police

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

2020

**Open to Public
Inspection**

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 Asssociation

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