990 Form

(Rev. January 2020) 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/Form990 for instructions and the latest information.

OMB No. 1545-0047 2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning , 2019, and ending												
В	Check if a	applicable:	C Name of organization American Racing Pigeon Union Inc								number	
	Address o	change	Doing business as							36-23489		
	Name cha	ange	Number and street (or P.C), box if mail is not deliver	red to street address)		Room/suil	te E	E Teleoh	none number		
$\overline{\Box}$	Initial retu	ırn	PO Box 18465		•					(405)848	-5801	
Π	Final retur	al return/terminated City or town, state or province, country, and ZIP or foreign postal code							G Gross receipts			
Ħ	Amended	return			= :				\$	•	572,145	
Ħ											Yes X No	
_	· • • • • • • • • • • • • • • • • • • •	., Formania	. Traine and decrees of print	orpar ornour,				H(a) is this a gro H(b) Are all su		一	Yes No	
	Tax-exem	ot status: 501/	(c)(3) X 501(c) (7	\ /insert po \	4947(a)(1) or	527		1		_		
	Website:		//www.pigeon.or			527		1		t. (see instructions)	i	
		rganization: X Corp						H(c) Group e				
	rt I	Summary	poration Trust Asso	ociation United Projection		L Year of formation	on: 191	.U M St	ate or lega	al domicile: OE		
L: -	1	-	he organization's missi	on or most significa	nt activities: me		h = h ==					
4.	'		public of the							g pigeons	and	
Activities & Governance		INTOIM CHE	public of the .	recreationar	and education	iai vaiue	or tr	e racin	g pig	eon.		
'n												
ĕ	2	Check this box	if the organization	discontinued its on	orations or disposed	of more than '	259/ of it	n not nanata				
ŏ	3		members of the gover						3		•	
ර	4	-	endent voting members	•	,				4		9	
ţį	5		ndividuals employed in						5		9	
Ę	6		rolunteers (estimate if n		, (Fait v, iiile 2a)				6		3_	
Ā	1		•	• • •								
			usiness revenue from F						7a		2,000	
	- "	Net unrelated bus	siness taxable income t	10111 FOITH 990-1, 11	16.38	• • • • • •			7b		0	
	8	Contributions and	d granta (Dart VIII. line :	16)			-	Prior Year		Current		
Revenue	9		d grants (Part VIII, line								<u>175,506</u>	
		=	revenue (Part VIII, line	-,							7,970	
ě	11		ne (Part VIII, column (A)								247	
ĮĘ,	12		art VIII, column (A), line								388,422	
	13		dd lines 8 through 11 (r								572,145	
	14	Grants and similar amounts paid (Part IX, column (A), lines 1-3)									1,000	
	15									0		
es	+		ompensation, employee								219,702	
Expenses			fraising fees (Part IX, or			0						
ă. X	- 1	-	expenses (Part IX, colu	, ,,		0					<u> </u>	
ш	,		(Part IX, column (A), line								335,475	
	18 19		Add lines 13-17 (must e								556,177	
		Revenue less ex	penses. Subtract line 1	o nomine 12							15,968	
ts or	20	Total assets (Part	t V line 18)				Begir	nning of Curren		End of Y		
SSe	21	Total liabilities (Pa	•				` 		,038		644,262	
Net Assets	22	,	d balances. Subtract li	no 24 from line 20			·		856		43,112	
	rt II	Signature E		ne 21 nom une 20			•	585,	182		601,150	
L			nat I have examined this return	including accompanying	schedules and statements	and to the best of	f my knowle	adae and belief	it ic			
true,	correct, a	ind complete. Declaration	on of preparer (other than offic	er) is based on all inform	ation of which preparer has	any knowledge.	THY KHOWIC	oge and beller,	IL IS			
		Naman G	chuenemann							00.10.0		
Sig	n	Signature of or							Date	03-10-2	020	
Her				sautius Dies.	-4				Oak	•		
		Type or print n	chuenemann, Exe	ecutive Direc	ctor							
		Print/Type preparer		Preparer's signature		Date			<u> </u>	PTIN		
Pai	d	1 " ' '			11 655		00	Check	ㅁ "ㅣ			
	u parer	Firm's name		Robert S. Di.		03-20-20	1	self-empl	loyed	P000490	77	
	Only						irm's EIN	·				
- 50	, Ç iiiy	110.000										
Mari	the IDO	disques this set		City OK 731						510-3010		
way	ine IRS	uiscuss this retur	n with the preparer sho	wn above? (see in	structions) · · ·					Yes	S ∐ No	

	n 990 (2019) American Racing Pigeon Union Inc	36-2348917	Page 2
Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		<u> 🔲</u>
1	Briefly describe the organization's mission:		
	To improve the breed of homing pigeons and inform the public of the recreat:	ional and educ	cational
	value of the racing pigeon.		
2	Did the organization undertake any significant program services during the year which were not listed on the		
-	prior Form 990 or 990-EZ? · · · · · · · · · · · · · · · · · · ·	П v г	
	If "Yes," describe these new services on Schedule O.	···· tes	K No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program		
-	services?	□ vos li	χ No
	If "Yes," describe these changes on Schedule O.		K) NO
4	Describe the organization's program service accomplishments for each of its three largest program services, as measure	ed hv	
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to c		
	the total expenses, and revenue, if any, for each program service reported.	,	
4a	(Code:) (Expenses \$476,488 including grants of \$) (Revenue	\$466,	,513)
	To improve the breed of homing pigeons and inform the public of the recreati	ional and educ	cational
	value of the racing pigeon.		
		·	
			- · · · · · · · · · · · · · · · · · · ·
			·· .
4b	(Code:) (Expenses \$ including grants of \$) (Revenue	\$	
		·	 ′
			
4c	(Code:) (Expenses \$ including grants of \$) (Revenue		
70	(Code:) (Expenses \$ including grants of \$) (Revenue	\$)
		 -	
,			·
			
			· · · ·
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses ► 476,488		_

Form 990 (2019) American Racing Pigeon Union Inc 36-2348917 Page 3 Part IV Checklist of Required Schedules Yes No 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," Х 2 X Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to 3 Х Section 501(c)(3) organizations. 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 4 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If Did the organization receive or hold a conservation easement, including easements to preserve open space,

•	bid the diganization receive of floid a conservation easement, including easements to preserve open space,			i
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	l		
-	complete Schedule D, Part III	_		
_	·	8		<u>X</u>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			l
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			l
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	_		
10				l
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			١.
	VII, VIII, IX, or X as applicable.			l
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			l
	complete Schedule D, Part VI	44.		l
	•	11a	X	
D	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			l
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
¢	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
LL.		116		<u>x</u>
u	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets			l
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	442		
40-		11f		_ <u>X</u> _
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			ı
	Schedule D, Parts XI and XII	12a		x
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		
13				X
	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		<u> </u>
14a	Did the organization maintain an office, employees, or agents outside of the United States? · · · · · · · · · · · · · · · · · · ·	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			ı
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		7.5
15		140		<u> </u>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			ı
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			ı
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
• • •	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	4-		ı
	, , , , , , , , , , , , , , , , , , , ,	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			ı
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	40		
20 -		19		_ <u>X</u>
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		<u> </u>
b	if "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		w
EE*			لــــا	X
EEA		Form !	990 (20)19)

Part IV

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
24a	employees? If "Yes," complete Schedule J	23		Х
270	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24-		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24a 24b		X
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	241)		
	to defease any tax-exempt bonds? · · · · · · · · · · · · · · · · · · ·	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a				
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
þ	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			-
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II	26		х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part		7 3 E	٠.
_	IV instructions, for applicable filing thresholds, conditions, and exceptions):		,	
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
b	"Yes," complete Schedule L, Part IV	28a		_X
C	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		_X_
·	"Yes," complete Schedule L, Part IV · · · · · · · · · · · · · · · · · ·			
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	28c		<u> </u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	29		X
	conservation contributions? If "Yes," complete Schedule M	30		35
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	_	x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II · · · · · · · · · · · · · · · · · ·	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1 · · · · · · · · · · · · · · · · · ·	34		х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		х
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35b		х
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
38	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		_X
30	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
Par	19? Note: All Form 990 filers are required to complete Schedule O. t V Statements Regarding Other IRS Filings and Tax Compliance	38	Х	
ı aı	Check if Schedule O contains a response or note to any line in this Part V			\Box
	onest it conclude o contains a response of note to any line in this Part V	• • • •		<u> </u>
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	-	Yes	No
b	Enter the number of Form 141.00 included in the control of the con	1		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c		
CEA.		-		

Form 990 (2019) American Racing Pigeon Union Inc Page 5 Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V Yes No Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Х **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions) Х ь Х 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)? 4a X If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a Х Х C Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? х If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6h Organizations that may receive deductible contributions under section 170(c). Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods 7a X If "Yes," did the organization notify the donor of the value of the goods or services provided? Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was 7c Х Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? e Х f Х If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? q X 7h h Х Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? Sponsoring organizations maintaining donor advised funds. 9 Did the sponsoring organization make any taxable distributions under section 4966? 9a b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 10 Section 501(c)(7) organizations. Enter: 0 Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities b 0 11 Section 501(c)(12) organizations. Enter: b Gross income from other sources (Do not net amounts due or paid to other sources Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 13 Section 501(c)(29) qualified nonprofit health insurance issuers. Is the organization licensed to issue qualified health plans in more than one state? 13a

Pa	Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "N	lo"		aye c
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.	-		
	Check if Schedule O contains a response or note to any line in this Part VI			. X
Sec	ction A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	· · ·		-10
	If there are material differences in voting rights among members of the governing body, or			ļ.: .
	if the governing body delegated broad authority to an executive committee or similar			
	committee, explain on Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	any other officer, director, trustee, or key employee?			
3	Did the organization delegate control over management duties customarily performed by or under the direct	2		X
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	_		
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	3		X
5		4		X
6	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
_	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during	1		
	the year by the following:			
а	The governing body?	8a	х	
b	Each committee with authority to act on behalf of the governing body?	d8	х	
9	is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			_
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	165	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	104		<u>x</u>
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	11a	Х	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	40		5
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12a	х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"	12b	X	
_	describe in Schedule O how this was done			
13	Did the organization have a written whistleblower policy?	12c	X	
14	Did the grasnization have a written decument retarding and death.	13		_X
15		14		Х
	Did the process for determining compensation of the following persons include a review and approval by			
_	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	٠. [.	
a	The organization's CEO, Executive Director, or top management official	15a	х	
b	Other officers or key employees of the organization	15b	х	
40	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	T		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	7 -		
	with a taxable entity during the year?	16a		х
þ	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		
Sect	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed Oklahoma			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)			
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	Karen Schuenemann (405) 949–5901 Bo Book 10465 Old 105 Dooks and records			
EEA	Karen Schuenemann (405)848-5801, PO Box 18465, Oklahoma City, OK 73154-0465			

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American Racing Pigeon Union Inc

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Page 7

Part VII	Compensation of Officers, Directors, Trustees, Key Emplo	yees, Highest Compensated Employees,	and
	Independent Contractors		
	Check if Schedule O contains a response or note to any line in this Part VII		П

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

See instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per week	(do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation from the	
	(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(W-2/1099-MISC)	organization and related organizations	
(1) Karen Schuenemann											
Executive Director		х				х		72,809	0	0	
(2) John Hundrup											
President		х		х				. 0	0	0	
(3) John McSweeney											
Executive Vice President		x		х				0	0	0	
(4) Bob McKenna											
Vice President		х		х				0	0	0	
(5) Jeff Life											
Director		х		X				0	0	0	
(6) Joyce Stierlin											
Director		х		х				0	0	0	
(7) Bud Williams											
Director		Х		х				0	0	0	
(8) Gary Heindel											
Director		х		х				0	0	0	
(9) Terry Finnerty											
Director		х		х				0	0	0	
(10)Toni Wiaderski											
Director		Х		X				0	0	0	
<u>(11)</u>											
<u>(12)</u>											
(13)											
(14)							-				

Form 9	990 (2019) American Racing P VII Section A. Officers, Directors, Trustees					ast	Comp	one	ated Employees /	36-2348	3 917 Page 8
	(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(do r	not che	Po: eck m ss per	(C) sition ore the	nan one a highest compensated employee		(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from retated organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15)					_						
(16)_											
(17)		 									
<u>(18)</u>											
<u>(19)</u>											
(20)					-						
(21)							<u> </u>				
(22)											
(23)										<u>-</u>	
(24)			_								
(25)						_					
1b	Subtotal			. , ,				. ▶			
c d 2	Total from continuation sheets to Part VII, Sect Total (add lines 1b and 1c) Total number of individuals (including but not limite								72,809	0	0
	reportable compensation from the organization		- CO al		VVII	0 160	.eiveu				0
3	Did the organization list any former officer, director employee on line 1a? If "Yes," complete Schedule. For any individual listed on line 1a, is the sum of reorganization and related organizations greater than individual	J for such ind eportable cor s\$150,000? J	lividual npensa f "Yes,	ation " <i>con</i>	and	oth te Sc	er con	npen e J f	sation from the	• • • • • • • • • • • • • • • • • • • •	Yes No
5	Did any person listed on line 1a receive or accrue	compensatio	n from	any	unr	elate	ed orga		ation or individual		4 x
Secti	for services rendered to the organization? If "Yes," on B. Independent Contractors	complete Sci	hedule	J for	suc	h pe	erson				5 X
1	Complete this table for your five highest compensation										
	compensation from the organization. Report comp (A)	ensation for	the cal	enda	ar ye	are	nding	with	or within the orgai (B)	nization's tax year.	
	Name and business address	S							Description of service	es	(C) Compensation
							-				
2	Total number of independent contractors (including received more than \$100,000 of compensation fro			hose		ed a	bove)	who	<u></u>		
EEA		9-/11									Form 990 (2019)

36-2348917

		Check if Schedule O contains a response or no	ote to any line in this	Part VIII	<u></u>		<i></i> <u>[</u> _
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
rants	1a b c	Federated campaigns 1a Membership dues 1b Fundraising events 1c	140,490				
s, Gifts, Gi milar Amo	d e f	Related organizations	35,016				
Contributions, Gifts, Grants and Other Similar Amounts	g	And similar amounts not included above Noncash contributions included in lines 1a-1f 1g	\$				
	h	Total. Add lines 1a-1f	Business Code	175,506			
Program Service Revenue	2a b c	Advertising & postage	541800	7,970	5,970	2,000	
	d e f	All other program service revenue					
		Total. Add lines 2a-2f		7,970			· · · · · · · · · · · · · · · · · · ·
	3 4 5	Investment income (including dividends, interest, other similar amounts) Income from investment of tax-exempt bond proc Royalties	▶ ·	247			247
	b c	Gross rents	(ii) Personal				
ę	7a	Net rental income or (loss) Gross amount from sales of assets other than inventory Less: cost or other basis and sales expenses (i) Securities 7a 7b	(ii) Other				
evenı	1	Gain or (loss) · · · · 7c					
Other Revenue		Net gain or (loss)					
		of contributions reported on line 1c). See Part IV, line 18					
	9a	Gross income from gaming activities, See Part IV, line 19 92					
	С	Gross sales of inventory, less					
		returns and allowances	b ▶	385,223	385,223		
Miscellanous Revenue	11a b	Other income	Business Code 561499	3,199	3,199		
Miscell Reve		All other revenue		3,199			
	•	Total revenue. See instructions		572,145		2,000	247

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A). Check if Schedule O contains a response or note to any line in this Part IX Do not include amounts reported on lines 6b, 7b, (A) Total expenses (C) Program service Management and Fundraising 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2 individuals. See Part IV. line 22 1,000 1,000 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 5 Compensation of current officers, directors, 72,809 58,247 14,562 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 7 Other salaries and wages 103,118 82,495 20,623 8 Pension plan accruats and contributions (include section 401(k) and 403(b) employer contributions) 9 29,788 23,830 5,958 10 13,987 11,190 2,797 11 Fees for services (nonemployees): Legal 28,230 28,230 6,670 5,090 1,580 Lobbying Professional fundraising services. See Part IV, line 17 . Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 12 5,008 5,008 13 21,567 18,617 2,950 14 3,706 3,706 15 16 5,872 4,698 1,174 17 5,782 4,626 1,156 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 41,443 41,443 20 21 22 Depreciation, depletion, and amortization 13,792 13,792 23 9,203 7,363 1,840 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) Cost racing bands 113,603 113,603 Member programs 13,342 13,342 Postage 44,632 35,706 8,926 Repair & maintenance 13,398 10,718 2,680 All other expenses 9,227 <u>7,576</u> 1,651 25 Total functional expenses. Add lines 1 through 24e · · · 556,177 476,488 79,689 0_ Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here 🕨 📙 if following SOP 98-2 (ASC 958-720)

Balance Sheet

Part X

Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 1 1 239,863 231,802 Savings and temporary cash investments 2 2 3 Pledges and grants receivable, net 3 4 Accounts receivable, net 24,996 4 32,078 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) 6 Notes and loans receivable, net 7 Assets Inventories for sale or use 8 3,925 2,203 Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 10a Less: accumulated depreciation 10b 259.306 371,254 10c 378,179 11 11 12 Investments - other securities. See Part IV, line 11 12 13 13 14 14 15 Other assets. See Part IV, line 11 15 16 Total assets. Add lines 1 through 15 (must equal line 33) 16 640,038 644,262 17 17 7,007 9,313 18 18 19 19 47,849 33,799 20 20 21 Escrow or custodial account liability. Complete Part IV of Schedule D 21 Loans and other payables to any current or former officer, director, iabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 23 Secured mortgages and notes payable to unrelated third parties 23 24 Unsecured notes and loans payable to unrelated third parties 24 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 25 26 Total liabilities. Add lines 17 through 25 54,856 26 43,112 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 27 Net assets without donor restrictions 27 399,771 395,553 Net assets with donor restrictions 185,411 28 205,597 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 30 Paid-in or capital surplus, or land, building, or equipment fund 30 31 Retained earnings, endowment, accumulated income, or other funds 31 32 32 585,182 601,150 33 Total liabilities and net assets/fund balances 33 640,038 644,262

	orm 990 (2019) American Racing Pigeon Union Inc 36-234891		7	7 Page	
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				$\cdot \square$
1	Total revenue (must equal Part VIII, column (A), line 12)	1		572,	
2	Total expenses (must equal Part IX, column (A), line 25)	2		556,	
3	Revenue less expenses. Subtract line 2 from line 1	3		15,	968
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		585,	
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
,	32, column (B))	10		601,	150
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				. П
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in		1.1		
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	x	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				-
	reviewed on a separate basis, consolidated basis, or both:				
	X Separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		x
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a			100	
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis			1.	
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of				-
	the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				l
	Single Audit Act and OMB Circular A-133?		3a		· ·
þ	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the		Ja		X
	required guidit or guidite explain why an Schoolule O and describe any start talks to the start to		3b		
EEA	to an additional addit			990 (2	2010
			i Oriii	200 (2	-010)

SCHEDULE D (Form 990)

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

Department of the Treasury Internal Revenue Service Name of the organization

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name	of the organization		Employer Identification number
Ame:	rican Racing Pigeon Union Inc		36-2348917
Pa		nds or Other Similar Funds or Accou	nts.
	Complete if the organization answered "Yes" on	Form 990, Part IV, line 6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in w	riting that the assets held in donor advised	· · · · · · · · · · · · · · · · · · ·
	funds are the organization's property, subject to the organization	on's exclusive legal control?	∏Yes ∏No
6	Did the organization inform all grantees, donors, and donor ad	•	1
-	only for charitable purposes and not for the benefit of the dono	• •	
Pai			
	Complete if the organization answered "Yes" or	Form 990 Part IV line 7	
1	Purpose(s) of conservation easements held by the organization		
•	Preservation of land for public use (e.g., recreation or edu	_	f a historically important land area
	Protection of natural habitat		f a certified historic structure
	Preservation of open space		Ta continea materia di actare
2	Complete lines 2a through 2d if the organization held a qualifie	d consequation contribution in the form of a c	onsorvation
2	easement on the last day of the tax year.	d conservation contribution in the form of a co	
_			Held at the End of the Tax Year 2a
a	Total Halling of Composition Consolition		
b	•		
C	Number of conservation easements on a certified historic structure of conservation easements on a certified historic structure.		· · 2c
d	Number of conservation easements included in (c) acquired a		ا ده ا
_			
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the org	anization during the
	tax year •		
4	Number of states where property subject to conservation ease		
5	Does the organization have a written policy regarding the period	• • •	
	violations, and enforcement of the conservation easements it		
6	Staff and volunteer hours devoted to monitoring, inspecting, h	andling of violations, and enforcing conserva	tion easements during the year
	<u> </u>		
7	Amount of expenses incurred in monitoring, inspecting, handli	ng of violations, and enforcing conservation	easements during the year
	▶ \$		
8	Does each conservation easement reported on line 2(d) above		
	and deciden 17 o(n), 1), 1)		
9	In Part XIII, describe how the organization reports conservation	n easements in its revenue and expense stat	tement, and
	balance sheet, and include, if applicable, the text of the footnot	te to the organization's financial statements t	that describes the
	organization's accounting for conservation easements.		
Pa	t III Organizations Maintaining Collections		Other Similar Assets.
	Complete if the organization answered "Yes" of		
1a	If the organization elected, as permitted under FASB ASC 958	, not to report in its revenue statement and b	alance sheet works
	of art, historical treasures, or other similar assets held for publ	ic exhibition, education, or research in furthe	rance of public
	service, provide, in Part XIII the text of the footnote to its finance	cial statements that describes these items.	
þ	If the organization elected, as permitted under FASB ASC 958	, to report in its revenue statement and balar	nce sheet works of
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furtherar	nce of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		▶ \$
	(ii) Assets included in Form 990, Part X		
2	If the organization received or held works of art, historical trea		
	following amounts required to be reported under FASB ASC 9	-	•
а	Revenue included on Form 990, Part VIII, line 1	-	> \$
b	Assets included in Form 990, Part X		

	nule D (Form 990) 2019 American Racing rt III Organizations Maintaining (Pigeon Unio	n Inc Art Histor	ical Trea	sures or (36-234	8917 Page 2			
3	Using the organization's acquisition, accession	and other records	check any of	the following	n that make ei	ignificant use of its	sets (continued)			
	collection items (check all that apply):	, 4 0 (1,0) 1000100	, ondok arry o	IIIC IOIIOWIII	ig that make si	igninicant use of its				
а	Public exhibition		дП	Loan or e	xchange progr	ame				
b	Scholarly research			Other						
С	Preservation for future generations		٠ ـ		-					
4										
5	During the year, did the organization solicit or re	eceive donations of	art, historical	treasures, o	or other similar					
	assets to be sold to raise funds rather than to b	e maintained as pa					· Yes No			
Pa	rt IV Escrow and Custodial Arran	gements.								
	Complete if the organization a 990, Part X, line 21.	nswered "Yes"	on Form 9	90, Part l'	V, line 9, or	reported an am	ount on Form			
1a	Is the organization an agent, trustee, custodian	or other intermedia	ry for contribu	rtions or oth	er assets not					
	included on Form 990, Part X?						∏Yes ∏No			
b	If "Yes," explain the arrangement in Part XIII an	d complete the folio	wing table:							
					Γ	Ar	nount			
C						1c				
d	Additions during the year					1d				
е						1e				
f	Ending balance					1f				
2a	Did the organization include an amount on Form	n 990, Part X, line 2	21, for escrow	or custodial	l account liabili	ity?	· Yes No			
b	If "Yes," explain the arrangement in Part XIII. CI	neck here if the exp	lanation has t	een provide	ed on Part XIII	<u> </u>	<u>.</u> 🗍			
Pa	rt V Endowment Funds.			_	-		-			
-	Complete if the organization a	nswered "Yes"	on Form 9	90, Part I\	V, line 10.					
		(a) Current year	(b) Prior y	ear (c)	Two years back	(d) Three years back	(e) Four years back			
1a	Beginning of year balance									
þ	Contributions									
С	Net investment earnings, gains, and losses									
ď	Grants or scholarships	<u> </u>								
е	Other expenditures for facilities and					1				
_	programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the current	t year end balance	(line 1g, colur	nn (a)) held	as:					
a	Board designated or quasi-endowment	%								
b	Permanent endowment > %									
C	Term endowment ▶ %									
	The percentages on lines 2a, 2b, and 2c should									
3a	Are there endowment funds not in the possession	on of the organizati	on that are he	ld and admi	nistered for the	e				
	organization by:						Yes No			
	(i) Unrelated organizations			• • • • •		• • • • • • • • • • •	. 3a(i)			
b	(ii) Related organizations						· 3a(ii)			
4	If "Yes" on line 3a(ii), are the related organization	ns listed as require	d on Schedul	€R? • • • •		• • • • • • • • • •	3b			
	Describe in Part XIII the intended uses of the order VI Land, Buildings, and Equipm	ganization's endow	ment funds.							
I al			on Form Of)() Dad I	/ 15m = 44 = 1	0 5 000 /	2 4 3 4 11 4 4 6			
	Complete if the organization ar									
	Description of property	(a) Cost or othe (investme		O) Cost or other (other)	basis (c) Accumulated depreciation	(d) Book value			
1a	Land				,452		31,452			
b	Buildings		!	283	,770	125,999	157,771			
C	Leasehold improvements									
d	Equipment			56	,151	56,151				
<u>e</u>	Other STMD1E			266	,112	77,156	188,956			
Total	Add lines 1a through 1e. (Column (d) must equa	al Form 990, Part X,	column (B), l	ne 10c.) • •			378,179			

378,179

Schedule D (Form		Inc	36-2348917 Pa
Part VII	Investments - Other Securities. Complete if the organization answered "Yes" on Fore	m 000 Part IV line 1	Ith Soc Form 900 Bort V line 1
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial of	lerivatives		
(2) Closely-he	Id equity interests		
(3) Other			
_(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G) (H)			
	(b) must equal Form 990, Part X, col. (B) line 12.)		
Part VIII	Investments - Program Related.	I	
	Complete if the organization answered "Yes" on Fore	m 990, Part IV, line 1	l1c. See Form 990, Part X, line 1
	(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)		-	
(9)	(b) must equal Form 990, Part X, col. (B) line 13.)		
Part IX	Other Assets.	<u> </u>	
1,410 110	Complete if the organization answered "Yes" on For	m 990. Part IV. line 1	I1d. See Form 990. Part X. line 1
	(a) Description		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)		-	
(8)			
(9)	(Al		
Part X	(b) must equal Form 990, Part X, col. (B) line 15.) Other Liabilities.		
raitA	Complete if the organization answered "Yes" on For	m 000 Dart IV line 1	11a av 11f Can Farm 000 Dart V

1.	(a) Description of liability	(b) Book value		100	14.	
(1) Federal in	ncome taxes] .			
(2)						2
(3)						1
(4)						
(5)						
(6)] .	•	 	
(7)						
(8)						
(9)] .			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	· >				

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

	dule D (Form 990) 2019 American Racing Pigeon Union Inc	36-2348917	Page 4
Pa	IT XI Reconciliation of Revenue per Audited Financial Statements With Revenue r	er Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	-	
a	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants	<u> </u>	
d	Other (Describe in Part XIII.)	-	
е	Add lines 2a through 2d	_	
3	Subtract line 2e from line 1	2e	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	3	
а	Investment expenses not included as Farra con D. 114914		
b	Other / December 1, D. 1990 S		
c	Add lines 4a and 4b	_	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	4c	
	rt XII Reconciliation of Expenses per Audited Financial Statements With Expense	5	
		s per Return.	
4	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities		
b	Prior year adjustments	_	
С	Other losses	7	
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d		
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a	•	
þ	Other (Describe in Part XIII.)		
C	Add lines 4a and 4b	- 4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18).	5	
Par	t XIII Supplemental Information.		
rovi	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4;	Part V line	
; Pai	rt XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.	art A, IIIIe	
	and the part to provide any additional information,		
		<u> </u>	
			-
		• • • • • • • • • • • • • • • • • • • •	
			

Schedule D (Form 990) 2019

SCHEDULE O (Form 990 or 990-EZ)

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.

OMB No. 1545-0047

Open to Public Inspection

Employer Identification number

Department of the Treasury Internal Revenue Service Name of the organization

► Attach to Form 990 or 990-EZ.

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

American Racing Pigeon Union Inc	36-2348917
01. Form 990 governing body review (Part VI, line 11)	
A copy of Form 990 and 990T has been provided to the governing body	/
02. Conflict of interest policy compliance (Part VI, line 12c)	
The Board of Directors routinely monitors for potential conflicts of	
reports to the Executive Director.	
03. CEO, executive director, top management comp (Part VI, line 15a	a)
Compensation of the Executive Director is reviewed by the Board of	Directors on an annual
basis.	
04. Other officer or key employee compensation (Part VI, line 15b	
The Board of Directors reviews and approves the compensation of key	y employees annually.
05. Governing documents, etc, available to public (Part VI, line 19	9)
Governing documents available upon request.	

	990-T		exempt Organization Business Ir			-	ОМВ	No. 1545-0047		
Form	330- 1	(and proxy tax under section 6033(e))								
		For calendar year 2019 or other tax year beginning, 2019, and ending, 20								
Depart	ment of the Treasury		► Go to www.irs.gov/Form990T for instructions an	d the la	test information.		Open to Publi	ic inspection for		
Interna	I Revenue Service	▶ Do n	ot enter SSN numbers on this form as it may be made pu					anizations Only		
Α	Check box if address changed		Name of organization (entification number trust, see instructions.)					
	mpt under section	Print	American Racing Pigeon Union Inc				(Emple)	nadi, obs manadions.		
x	501(C) (7)	or	Number, street, and room or suite no. If a P.O. box, see instructions.				234891	· · · · · · · · · · · · · · · · · · ·		
	408(e) 220(e)	Туре	PO Box 18465			=	Unrelated bu See instruct)	usiness activity code ions \		
	408A 530(a)	1	City or town, state or province, country, and ZIP or foreign postal cod	В			(*	,		
	529(a)		Oklahoma City, OK 73154-0465			541	800			
C Boo	k value of all assets nd of year		oup exemption number (See instructions.)				1 1			
	644,262	•	eck organization type 🕨 🗶 501(c) corporati	on	501(c) trust	401(a) tr	11	Other trust		
		-	nization's unrelated trades or businesses. 🕨 1		Describe th		•			
			member Advertising . If only or					the		
	•		end of the previous sentence, complete Parts I and II,	comple	ite a Schedule M for e	each addi	tional			
	rade or business, the									
	• •		corporation a subsidiary in an affiliated group or a pare	ent-subs	idiary controlled grou	p?	🕨 [Yes _x_ No		
			dentifying number of the parent corporation▶				 			
			Karen Schuenemann		Telephone number					
Pai	•		e or Business Income		(A) Income	(B) Exp	enses	(C) Net		
1a	Gross receipts or s		2,000							
b	Less returns and a			1c	2,000					
2	Cost of goods sold	l (Sched	ule A, line 7)	2			1			
3	Gross profit. Subtra			3	2,000			2,000		
4a		-	tach Schedule D)	4a		÷				
b			, Part II, line 17) (attach Form 4797)	4b						
С			rusts	4c						
5		-	ership or an S corporation (attach		ľ					
	•			5						
6				6						
7	Unrelated debt-fina	anced in	come (Schedule E)	7						
8	Interest, annuities, ro	yalties, ar	d rents from a controlled organization (Schedule F)	8						
9			501(c)(7), (9), or (17) organization (Schedule G)	9						
10	Exploited exempt a	activity in	come (Schedule I)	10						
11	Advertising income	e (Sched	ule J)	11						
12	Other income (See	instruct	ions; attach schedule)	12						
13	Total. Combine line			13	2,000			2,000		
Par			Taken Elsewhere (See instructions for lin		ins on deductions	s.) (Ded	luctions	must be directly		
			he unrelated business income.)					<u>.</u>		
14			firectors, and trustees (Schedule K)							
15	-		· · · · · · · · · · · · · · · · · · ·				-			
16	•						-			
17								<u> </u>		
18			see instructions)							
19							. 19			
20	Depreciation (attac	ch Form	4562)		20					
21	Less depreciation	claimed	on Schedule A and elsewhere on return		21a		21b			
22										
23			ompensation plans							
24			\$ · · · · · · · · · · · · · · · · · · ·							
25			Schedule I) · · · · · · · · · · · · · · · · · ·							
26	Excess readership	costs (S	Schedule J)		. .		. 26			
27	Other deductions (attach s	chedule)		· · Statement	9	. 27	2,000		
28			s 14 through 27					2,000		
29			income before net operating loss deduction. Subtrac							
30			loss arising in tax years beginning on or after Januar							
			· · · · · · · · · · · · · · · · · · ·		•		. 30			
31	Unrelated busines	s taxable	income. Subtract line 30 from line 29				. 31			
For I			lotice, see instructions.					Form 990-T (2019)		

Form 990-T (2019)

Form	990-T (201	9) American Racing Pigeon Union Inc 36	-23	48917	Pa	age 2
Pai	t III 📗 To	otal Unrelated Business Taxable Income				
32		related business taxable income computed from all unrelated trades or businesses (see				
	instructions	s)		32		
33		aid for disallowed fringes		33		
34	Charitable	contributions (see instructions for limitation rules)		34		
35	Total unrel	ated business taxable income before pre-2018 NOLs and specific deduction. Subtract line				
		e sum of line 32 and 33 · · · · · · · · · · · · · · · · · ·		35		
36	Deduction	for net operating loss arising in tax years beginning before January 1, 2018 (see				
		s)		36		
37		related business taxable income before specific deduction. Subtract line 36 from line 35		37		
38		duction (Generally \$1,000, but see line 38 instructions for exceptions)		38		
39		business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37,				
		maller of zero or line 37 · · · · · · · · · · · · · · · · · ·		39		0
Pai		ax Computation		1		
40		ions Taxable as Corporations. Multiply line 39 by 21% (0.21)	. ▶	40		
41		cable at Trust Rates. See instructions for tax computation. Income tax on				
	-	t on line 39 from: Tax rate schedule or Schedule D (Form 1041)	. ▶	41		
42		See instructions		42		
43	Alternative	minimum tax (trusts only)		43		
44	Tay on No	ncompliant Facility Income. See instructions		44		
45		lines 42, 43, and 44 to line 40 or 41, whichever applies		45		
		ax and Payments				
46a		c credit (corporations attach Form 1118; trusts attach Form 1116)		- :		
b		its (see instructions)		1 1		
		usiness credit. Attach Form 3800 (see instructions)		1 1		
C		prior year minimum tax (attach Form 8801 or 8827)		1		
d	Total area	its. Add lines 46a through 46d		46e		
e 47		ne 46e from line 45		47		
47			• •	48		
48		Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) Add lines 47 and 48 (see instructions)		49		
49		65 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3		50		
50		A 2018 overpayment credited to 2019	• •	30		
51 a		nated tax payments		-		
b		ited with Form 8868		-		
C				-		
d		ganizations: Tax paid or withheld at source (see instructions)		- 1		
е		thholding (see instructions)		4		
f		small employer health insurance premiums (Attach Form 8941)		-		
g		its, adjustments, and payments: Form 2439				
_	Form 4			-		
52		nents. Add lines 51a through 51g	`	52		
53		tax penalty (see instructions). Check if Form 2220 is attached	_	53		
54		f line 52 is less than the total of lines 49, 50, and 53, enter amount owed	>	54		
55		nent. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid		55		
56		amount of line 55 you want: Credited to 2020 estimated tax Refunded	<u> </u>	56		
		atements Regarding Certain Activities and Other Information (see instructions)	-		1,:-	1
57		e during the 2019 calendar year, did the organization have an interest in or a signature or other authority			Yes	No
		incial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file				
		orm 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country				
	here 🟲 _				<u> </u>	x
58	During the	tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign	trust?	· · · · · ·	·	<u> </u>
		ee instructions for other forms the organization may have to file.				1
59		amount of tax-exempt interest received or accrued during the tax year \$				<u> </u>
<u> </u>	fale com	nalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowled, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	edge a	na belief, it is		
Sig	n		Γ	May the IRS d	iscuss this ref	urn
Her	· / /	03-10-2020 Executive Director	_ i	with the prepa	rer shown bel	ow
	Signatu	re of officer Date Title		(see instruction	ns)? X Yes	No
	_	Print/Type preparer's name Preparer's signature Date	Chec		PTIN	
Pai		Robert S. Dillon, CPA Robert S. Dillon, CPA 03-20-2020	self-e	mployed	P00049	07
	parer	Firm's name Millennial Accounting PLLC	Firm's	s EIN 🕦 7 – 1	<u> 669396</u>	<u> </u>
Use	e Only	Firm's address ▶1401 S Douglas Blvd Suite A	Phon	e no.		
		Oklahoma City OK 73130			-610-30	
EEA				Fo	rm 990-T ((2019)

Page 2

Form 990-T (2019) Ame	rican Racin	g Pig	eon Union Ind	3	36-23	48917	Pa	age 3
Schedule A - Cost of Goo	ods Sold. Ente	r met	hod of inventory	valuation 🕨				
1 Inventory at beginning of ye	ar	1		6 Inventory at 6		6		
2 Purchases		2		7 Cost of good	ds sold. Subtract line	.		
3 Cost of labor · · · · ·		3			. Enter here and in Part			
4a Additional section 263A cos	ts			I, line 2 · ·		7		
(attach schedule) · · ·		4a		8 Do the rules	of section 263A (with respect t	0	Yes	No
b Other costs (attach schedul	e)	4b		property prod	duced or acquired for resale) a	pply		1
5 Total, Add lines 1 through 4	b	5			zation? · · · · · · · · · · ·			
Schedule C - Rent Incom (see instructions)	e (From Real	Prop	erty and Perso	nal Property L	eased With Real Prope	erty)		
Description of property								
(1)								
(2)								
(3)								
(4)								
(4)	2. Rent receive	ed or acc	crued	· <u></u>				
					AL V Dad selfore of continue		the incom	
 (a) From personal property (if the personal property is more than more than 50%) 	rcentage of rent 10% but not	percer	From real and personates of rent for personates or if the rent is based or if the rent is based.	al property exceeds	3(a) Deductions directly of in columns 2(a) and	2(b) (attach so	hedule)	<u>.</u>
(1)								
(2)								
(3)		•						
(4)								
Total		Total			(b) Total deductions.			
(c) Total income. Add totals of cohere and on page 1, Part I, line 6			er		Enter here and on page 1 Part I, line 6, column (B)			
Schedule E - Unrelated I	Debt-Finance	d Inco	me (see instruc	tions)				
			2. G	ross income from or	Deductions directly connecte debt-financed pro	d with or alloca	able to	
1. Description of de	bt-financed property		alloca	ble to debt-financed property	(a) Straight line depreciation		r deduction	ns
	, ,			proporty	(attach schedule)		ch schedul	
(1)								
(2)						······································		
(3)								
(4)								
Amount of average acquisition debt on or allocable to debt-financed properly (attach schedule)	debt-fina	allocable	to perty	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	(column 6 x	le deductio total of col and 3(b))	lumns
(1)				%				
(2)				%				
(3)				%				
(4)				%				
					Enter here and on page 1, Part I, line 7, column (A).	Enter here Part I, line		
Totals	tions included in	column	8					
EEA						For	m 990-T	(2019)

Page 4

Schedule F - Interest, Ann	•			Organizations		•		<i>,</i>
Name of controlled organization	2. Employer identification number		lated income instructions)	4. Total of specified payments made	5. Part of colum included in the coorganization's gro	ontrolling	conr	eductions directly lected with income in column 5
(1)				***************************************				·
(2)								
(3)								
(4)				<u> </u>				
Nonexempt Controlled Organization	s						,	
7. Taxable income	8. Net unrelated ind (loss) (see instruct			otal of specified syments made	10. Part of column included in the coorganization's great	controlling	conn	Deductions directly ected with income in column 10
(1)								
(2)								
(3)								
(4)								
Totals					Add columns 5 Enter here and 6 Part I, line 8, co	on page 1,	Enterl	columns 6 and 11. nere and on page 1, , line 8, column (B).
<u> Schedule G - Investment Inco</u>	me of a Section 50	1(c)(7), {9						
1. Description of income	2. Amount	of income	dire	Deductions ectly connected tach schedule)	4. Set-asides (attach schedule)		Total deductions and set-asides (col. 3 plus col. 4)	
(1)								
(2)								
(3)								
(4)								
Totals · · · · · · · · · · · · · · · · · ·	Enter here and Part I, line 9, co							re and on page 1, ne 9, column (B).
Schedule I - Exploited Exemp	t Activity Income, 0	Other Tha	n Adverti	sing Income (see	instructions)			
Description of exploited activity	2. Gross unrelated business inco from trade of business	3. E d conn pro ui	expenses directly nected with duction of nrelated ness income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	attribu	penses itable to umn 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)		-				1		
(2)			 .					
(3)	-	<u> </u>		-				
(4)								
Totals	Enter here and page 1, Par line 10, col.	ti, pag	here and on ge 1, Part I, 10, col. (B).					Enter here and on page,1. Part II, line 25.
Schedule J - Advertising inco Part 1 Income From Perio			Alia!-4 11	Di-				······································
Part 1 Income From Period 1. Name of periodical	2. Gross advertising income	3	. Direct	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	1	edership ests	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)								
(2)								
(3)						1		
(4)			•					
Totals (carry to Part II, line (5))	•				-			

EEA

Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns Part II 2 through 7 on a line-by-line basis.) 7. Excess readership costs (column 6 minus column 5, but not more than 4. Advertising 2. Gross gain or (loss) (col. 5. Circulation 6. Readership 3. Direct 1. Name of periodical advertising 2 minus col. 3). If advertising costs income costs income a gain, compute cols. 5 through 7. column 4). 0 (1) Nonmember Advertising 2,000 2,000 (2) (3) (4) 0 Totals from Part I Enter here and on page 1, Part I, line 11, col. (A). Enter here and on page 1, Part I, line 11, col. (B). Enter here and on page 1, Part II, line 26. Totals, Part II (lines 1-5) Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14		· · · · · •	0

Form 990-T (2019)