#### 990

**Return of Organization Exempt From Income Tax** 

OMB No. 1545-0047 2020

Department of the Treasury Internal Revenue Service

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.

A	For the	e 2020 calendar y	ear, or tax year beginning	, 2020, an	nd ending	, 20			
В	Check if	applicable:	C Name of organization American Racing Pigeon	Union Inc	О	Employer identification number			
	Address	change	Doing business as		36-2348917				
	Name ch	nange	Number and street (or P.O. box if mail is not delivered to street addre	399)	Room/suite E	Telephone number			
	Initial retu	urn	TOOM TOOM TO	·					
Π	Final retu	urn/terminated	PO Box 18465  City or town, state or province, country, and ZIP or foreign postal coo			(405) 848-5801			
Ħ.	Amended		Oklahoma City, OK 73154-0465	ae	ſ	Gross receipts			
Ħ			F Name and address of principal officer:			577,300			
	Аррисанс	on pending	H(a) is this a group r	return for subordinates? Yes X No					
					H(b) Are all subor	dinates included? Yes No			
<u> </u>		npt status: 501		527	If "No," attac	h a list. See instructions			
J	Website:		/www.pigeon.org		H(c) Group exemp	otion number			
		organization: X Corp	oration Trust Association Other	L Year of formation	: 1910 M State	of legal domicite: OK			
150	1 2 2 6	Summary							
	1	Briefly describe t	e organization's mission or most significant activities:	To improve th	e breed of hom	ning pigeons and			
ø		inform the	public of the recreational and educ						
Activities & Governance						<u> </u>			
Ĕ									
Š	2	Check this box	if the organization discontinued its operations or dis	sposed of more than 25	10% of its out assats				
Ŏ	3		4 44	· · · · · · · · · · · · ·	1	a			
٥ <u>٥</u>	1					3 9			
ě.	-		ndent voting members of the governing body (Part VI,			4 9			
Ξ.	3		dividuals employed in calendar year 2020 (Part V, line	2a)		5 4			
잗	6		· · · · · · · · · · · · · · · · · · ·			6			
•			siness revenue from Part VIII, column (C), line 12			7a 1,300			
	_ ь	Net unrelated but	iness taxable income from Form 990-T, Part I, line 11		<del>.</del> [7	7b 0			
					Prior Year	Current Year			
	8	Contributions and	grants (Part VIII, line 1h)		711071041				
Revenue	9		evenue (Part VIII, line 2g)			177,545			
	10		e (Part VIII, column (A), lines 3, 4, and 7d)		<u> </u>	3,584			
é	11					88			
Œ	ŀ		art VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			396,083			
	12		d lines 8 through 11 (must equal Part VIII, column (A),	line 12)		577,300			
	13					0			
	14	Benefits paid to o	for members (Part IX, column (A), line 4)			0			
Ø	15	Salaries, other co		193,819					
ıse	16a	Professional fund	aising fees (Part IX, column (A), line 11e)			0			
Expenses			xpenses (Part IX; column (D), line 25)	0	ries (Corrections)				
X	17			· · · · · · · · · · · · · · · · · · ·		210 450			
	18		dd lines 13-17 (must equal Part IX, column (A), line 25			319,472			
	19					513,291			
		revenue less ext	enses. Subtract line 18 from line 12	· · · · · · · · · · · · · · · · · · ·		64,009			
Sol	3	T	W. D		Beginning of Current Ye	ar End of Year			
Net Assets or Fund Balances	20		X, line 16)	• • • • • • • • • • • •	644,26	702,724			
Ä	21	Total liabilities (Pa	•		43,11	12 37,564			
		Net assets or fund	balances. Subtract line 21 from line 20		601,15	665,160			
B		Signature E							
Unde true	er penaltie correct la	es of perjury. I declare the	t I have examined this return, including accompanying schedules and s of preparer (other than officer) is based on all information of which pre	tatements, and to the best of m	ny knowledge and belief, it is				
,		The Complete, Designation	or preparer (other than officer) is based on an information of which pre	parer has any knowledge.					
		Karen M	Schuenemann			03-21-2021			
Sign		Signature of of	per			Date			
ler	e	Karen M	Schuenemann, Executive Director						
		Type or print na		<del></del>					
		Print/Type preparer's	······································	Date	<del></del>	DTIM			
aic	4		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ĺ	Check	if PTIN			
		Robert S.	Dillon, CPA Robert S. Dillon, CPA	03-25-202	1 self-employed	P00049077			
	parer		Millennial Accounting PLLC		Firm's EIN				
/Se	Only	Firm's address	1401 S Douglas Blvd Suite A		Phone no.				
			Oklahoma City OK 73130		40	5-610-3010			
1ay	the IRS	discuss this return	with the preparer shown above? (see instructions)		· · · · · · · · · · · · · · · · · · ·	· · · · · X Yes No			
			t Notice, see the separate instructions	-					

Forn	n 990 (2020) Am	merican Racing Pig	eon Union	Inc			36-2348917	Page 2
		ment of Program Ser						
1	Briefly describe to	if Schedule O contains a res he organization's mission:	ponse or note to	any line in this Part II	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	<u> </u>
-		the breed of homin	ng pigeons	and inform the	a public of	the regrestic	nal and adu	astional
	value of th	ne racing pigeon.		THE PROPERTY OF THE PROPERTY O			mar and edu	Cational
2	Did the organizat	tion undertake any significan	t program cond	ooo during the vector	ioh wasa sad Kadas	1		·
-		r 990-EZ?					∏ Vee	No No
		these new services on Sche					[] 163	K NO
3		tion cease conducting, or ma		hanges in how it condu	icts, any program			
							· · · . 🗌 Yes	No No
_		these changes on Schedule						
4	Describe the orga	anization's program service	accomplishmen	ts for each of its three	largest program s	ervices, as measured	l by	
		in 501(c)(3) and 501(c)(4) or is, and revenue, if any, for ea			amount of grants	and allocations to oth	iers,	
	the total expense	o, and revenue, it arry, to ea	ich program sei	vice reported.				
4a	(Code:	) (Expenses \$	432,804	including grants of	\$	) (Revenue	\$	)
		the breed of homin					nal and edu	cational
	value of th	e racing pigeon.						
						·· ···		
		·						
						<u> </u>		
					<del></del>			
		· · · · · · · · · · · · · · · · · · ·		<del></del>		· <del>-</del> · · · · · · · · · · · · · · · · · · ·		
		· · · · · · · · · · · · · · · · · · ·						
4b	(Code:	) (Expenses \$	<del></del>	including grants of	<u> </u>	) (Payanua	\$	
	<b>,</b> , , , , , , , , , , , , , , , , , ,	/ \		mondaring grants or	Ψ	) (itevenue	Ψ	/
						<del></del>		
		·						
				<del></del>				
4.	/Code		<u></u>					
4c	(Code:	) (Expenses \$		including grants of	\$	) (Revenue	\$	)
			-					
	······································							
		· · · · · · · · · · · · · · · · · · ·	······································					
		<del></del>						
		1			<del></del>		<del></del>	
					<del>-</del> .			<del></del>
4d	Other program se	ervices (Describe on Schedu	le O.)					
	(Expenses \$	inclu	ding grants of	\$	) (Revenue	\$	_)	
4e	Total program ser	vice expenses	432	804				

Checklist of Required Schedules Yes No\_\_ Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," х 2 Is the organization required to complete Schedule B, Schedule of Contributors See instructions? X Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to 3 Х 4 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 5 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 5 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 X 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II X 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," X 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or х 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 11a х b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more 11b X c 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 х d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX х Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X x 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 11f X 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete 12a х 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 х 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 13 х 14a Did the organization maintain an office, employees, or agents outside of the United States? Х 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 foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 14b X Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or 15 X Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other 16 assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 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 17 X 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on 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 19 Х 20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H Х b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or

21

x

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
23	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		x
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 employees? If "Yes," complete Schedule J			
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than	23		X
	\$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	240		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24a 24b		_ X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	240		
	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	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	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		x
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			
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part	27		X
	IV instructions, for applicable filing thresholds, conditions, and exceptions):	Service for Liverage		
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If	77.2		
	"Yes," complete Schedule L, Part IV	28a	:	10
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If	-00	-	X
	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		x
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,"			
20	complete Schedule N, Part II	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
<b>0</b> 4	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			
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34		x
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	35a		X
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		v
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	-000		<u>x</u>
	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			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
5.36	19? Note: All Form 990 filers are required to complete Schedule O.	38	х	
Part				
	Check if Schedule O contains a response or note to any line in this Part V			Ш
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	Y 00 00 00 1	Yes	No
b	Enter the number of Com M/ 2C included in Energy Co.			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and		<b>198</b> 1	
_	reportable gaming (gambling) winnings to prize winners?	1c	<b>S</b> 罗斯克斯	erney

			Yes	No
2a	The state of the s			
h	Statements, filed for the calendar year ending with or within the year covered by this return			
b	to the control of the organization like all required leueral employment tax returns?	2b	х	
2.	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		1.0	ÇLÂ
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	х	<u> </u>
b fo	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	х	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
ь.	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		x
þ	If "Yes," enter the name of the foreign country	2. V 5. V (1. V (1		
5-2	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		 	8-34
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	<u> </u>	X_
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		х
C C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	ļ	<u> </u>
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
h	organization solicit any contributions that were not tax deductible as charitable contributions?	6a	ļ	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
7	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	<i>3</i> ) (1)		
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods		: 14.2% ::A.2%	
h	and services provided to the payor?	7a		х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		L
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
d	required to file Form 8282?	7c		х
-	If "Yes," indicate the number of Forms 8282 filed during the year			ğü (
e f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		x
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 <del>1</del>	İ	X_
g h	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		х
8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	*****	Х
٠	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?			
9	sponsoring organization have excess business holdings at any time during the year?	8		Parameter
а		9. 34.3		
b	Did the sponsoring organization make any taxable distributions under section 4966?	$\overline{}$		
10	Section 501(c)(7) organizations. Enter:	9b	শুন হয় হয় ক	29
а	Initiation fees and capital contributions included on Part VIII line 13			
b	Gross receipts included on Form 000, Part VIII, Ban 40, format Ban	-		5
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders	i es i v		
þ	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		-0747W
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	2.0		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
	the organization is licensed to issue qualified health plans			
C	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
Ь	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	- +	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		х
	If "Yes," see instructions and file Form 4720, Schedule N.		3023	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.		*Q* = -	
		100-98-57	の名字書字が近	ACRES ASSESSED

0) American Racing Pigeon Union Inc 36-2348917
Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Sec	tion A. Governing Body and Management	• • •	· · ·	· [X]
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or			
	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		4.7	iz (
	any other officer, director, trustee, or key employee?	2	ļ <u> </u>	x
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		x
6	Did the organization have members or stockholders?	6	L	х
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		х
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		4200	
	the year by the following:			
а	The governing body?	8a	х	
b	Each committee with authority to act on behalf of the governing body?	8b	x	
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		х
Ь	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	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?	11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	x	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	_x	
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13		Х
14	Did the organization have a written document retention and destruction policy?	14		Х
15	Did the process for determining compensation of the following persons include a review and approval by		r yi le	
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	L
þ	Other officers or key employees of the organization	15b	Х	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		C 1970	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			7. 7
	with a taxable entity during the year?	16a		х
Ь	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			
<u> </u>	organization's exempt status with respect to such arrangements?	16b		
	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 ☐ Other (explain on Schedule O)			
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)848-5801, PO Box 18465, Oklahoma City, OK 73154-0465			

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American Racing Pigeon Union Inc

6-2348917
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Page 7

Form 990 (2020)

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII	
Officers Disease was a second	

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.

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

					(C)					
(A) Name and title	(B)  Average hours per week	Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other compensation
	(list any hours for related organizations below dotted line)	Individual frustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former Highest compensated employee	organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	from the organization and related organizations
(1) Karen Schuenemann										
Executive Director		x		ĺ		x		0	0	0
(2) Gary Heindel										
Director		x		х	İ	!		0	o	0
(3) Bud Williams	_[									
Director		x		х				0	0	0
(4) Terry Finnerty							$\neg$			<u>v</u>
Director		x		х				0	0	0
(5) Ronnie Schumaker										<u>-</u>
Director	- [ <del>-</del>	x		х		Ì		0	0	0
(6) Toni Wiaderski								<u>-</u>		
Director		x		х				0	0	0
(7) Bob McKenna										<u> </u>
Executive Vice President		x		x				0	0	0
(8) John Hundrup								<u>-</u>		
President		x		x	l			0	0	0
(9) Joyce Stierlin							$\dashv$			<u>v</u>
Vice President		x	İ	x				0	o i	0
(10)Frank Meder								<u> </u>		
Director	-	x		x				0	0	0
(11)Jeff Life					_		$\dashv$			0
Director		x	İ	x		ĺ		0	0	
(12)			$\exists$	Α.			-			0
(13)				-	-					
(14)	<del></del>						$\perp$			

Form 9	90 (2020	) American Raci Section A. Officers, Directors, Tr					net.	Como		ated Employees (	36-2	348917	Page 8
		(A) Name and title	(B)  Average hours per week (list any hours for related organizations below dotted line)	(do i	not ch , unles er and	Po eck m ss per	(C) sition nore ti rson in		n )	(D)  Reportable compensation from the organization (W-2/1099-MISC)	(E)  Reportable compensation from related organizations (W-2/1099-MISC	) org	(F) mated amount of other ompensation from the janization and ed organizations
(15)													
(16)												-	
<u>(17)</u>				-								<del>-  </del>	
<u>(18)</u>													
(40)													
(20)													
										<del>, , , , , , , , , , , , , , , , , , , </del>			<del></del>
												<u> </u>	
					-					<u> </u>			
													·
(25)	· · ·												<del></del>
1b	Subtota										<del></del> :-		
C	Total fro	om continuation sheets to Part VI	II, Section A .										
d 2	Total nur	dd lines 1b and 1c)	ot limited to those li	sted at	ove	 ) wh	o re	ceived	woı	0 re than \$100,000 o	f	0	0
3 4 5 Section 1	Did the cemploye For any organiza individual Did any for service on B. Ir	organization from the organization from the organization from the organization from the organization from the 1a? If "Yes," complete Schindividual listed on line 1a, is the suftion and related organizations greated	director, trustee, key nedule J for such income of reportable conter than \$150,000? Income compensation "Yes," complete Scompensated indepense	npens f "Yes,  on from hedule	ation "con n any J fo	and and and and and and and and and and	d oth te Si elate ch pe	ner con chedul ed orga erson	npen le J fi aniza	nsation from the for such ation or individual	00 of		Yes No x
	compen	sation from the organization. Repor	t compensation for	the ca	lend	ar ye	eare	ending	with	or within the orgai	nization's tax y	ear. (c	
		Name and busines	s address			•				Description of servic	es	Comper	
								-					
2		mber of independent contractors (in more than \$100,000 of compensa			hose	e list	ed a	ibove)	who	)			

		Check if Schedule O contains	a response or	note to any line in th	is Part VIII			[
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns	12					
த ஓ	ь	Membership dues	11	166,334				
Contributions, Gifts, Grants and Other Similar Amounts	С	Fundraising events	10					
ည် မို	d	Related organizations	10	i				
z A T	е	Government grants (contribution	<u> </u>					28
9,5 E	f	All other contributions, gifts, grai	· —					
Ö		and similar amounts not include		11,211				
the et	g		—					
돌	9	lines 1a-1f	•	\$	7			
ပိ ခ်	h	Total. Add lines 1a-1f			122 545			
	- "	Total Add mico ta-11			177,545			
41	22	Advertising & postage		Business Code	0.504	And Mary the Mary Inches		
Š	ь			541800	3,584	2,284	1,300	
re je	٦							
Program Service Revenue	4							
	u u							
<u>ق</u>	4	An -16						
œ.		All other program service revenue				Zardelijas parenski sanski	NEW MERCHANISA SERBERGARA	
	1	Total. Add lines 2a-2f			3,584	and were the	(D) FANNE MEAN OF	<b>对于1968年数据公司</b> 数
	3	Investment income (including divi						
		other similar amounts)			88			88
	4	Income from investment of tax-ex						
	5	Royalties				a sandon nisma.	A DY MARKAGE CONTRACTOR AND TO SERVE	
			(i) Real	(ii) Personal	nary, armanicas y Skilosovski			
	1	Gross rents 6a						
	l	Less: rental expenses 6b						
	l	Rental income or (loss) 6c		<u> </u>		EL-OMEN-		
	a a	Net rental income or (loss)	• • • • • • •	· · · · · · · · • • • • • • • • • • • •	g som til i klad i store at pleggerere som fregge	2011 CV CV CV		
	7a	Gross amount from	(i) Securities	(ii) Other				
		sales of assets						
		other than inventory 7a					<b>基础</b>	
o.	b	Less: cost or other basis						
Revenue		and sales expenses 7b						
9	1	Gain or (loss) 7c						
		Net gain or (loss)	ــم	<b>&gt;</b>				
ther	8a	Gross income from fundraising						
₹		events (not including \$						
		of contributions reported on line		i				
		1c). See Part IV, line 18	<u>  8</u>	а				
	b	Less: direct expenses	8	b	Markok (1915)			
	l	Net income or (loss) from fundrais	sing events	· · · · · · · •				
	9a	Gross income from gaming						/ / / <u>/ / / / / / / / / / / / / / / / </u>
		activities, See Part IV, line 19	9	a				
	b	Less: direct expenses	9	<u>b</u>	and the straightful and	iid becan a san	Telada (Bridan Sandari)	S. <u>C. S. C.</u>
	С	Net income or (loss) from gaming	activities .					-
	10a	Gross sales of inventory, less					A Section States	
		returns and allowances	10	a 377,973			7	
	b	Less: cost of goods sold	10	b		#ALESON	<u>(************************************</u>	
	c	Net income or (loss) from sales of	finventory		377,973	377,973		
<b>/</b> A				Business Code				
e or		Other income		561499	18,110	18,110		
lan enu	b	-						
e v.	C	<del></del>	·					
Miscellanous Revenue		All other revenue				Control of the second	W Mildelowy a service of the con-	
				· · · · · · · · •	18,110	0.00000	SPECIAL STATE	研機構製造や方
	12	Total revenue. See instructions		<u> </u>	577,300	398,367	1,300	88

# 20) American Racing Pigeon Union Inc 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

Grafts and other assistance to demestic organizations and domestic governments. See Part IV, line 21	Do not include amounts reported on lines 6b, 7b,		(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising	
and domestic governments. See Part IV, line 21  Crants and other assistance to domestic individuals. See Part IV, line 22  3 Grants and other assistance to foreign organizations, foreign polyeriments, and foreign individuals. See Part IV, line 22  4 Bennefits paid or for imments  5 Compensation of curront offices, directors, trustees, and reverse price or trustees, and reverse price organizations, foreign polyeriments, and foreign individuals deliver, bed seen that the part of the	_			expenses			
2 Creats and other assistance to domestic individuals. See Part IV, time 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, time 51 and 18 4 Benefits paid to or for members 5 Compensation of current officers, directors, trustess, and key employees 6 Compensation of current officers, directors, trustess, and key employees 7 Compensation of current officers directors 7 Compensation motineduals above, to disqualified persons (as defined under section 4988(ft)) and persons disacthed in section 4888(ft)) and persons accordance and the section 4888(ft)) and persons accordance and the section 4888(ft)) and persons accordance and the section 4888(ft)) and persons accordance and the section 4888(ft)) and persons accordance and the section 4888(ft)) and persons accordance and the section 4888(ft) and 4981	7						
Individuals. See Part N. Ine 22   3   3   3   3   3   3   3   3   3		- · · · · · · · · · · · · · · · · · · ·					
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16  3 Benefits paid to or for members  6 Compensation of current offices, directors, furutess, and key employees  7 Compensation of current offices, directors, furutess, and key employees  7 Compensation mot included above, to disqualified persons described in section 4858(c)(3)(8)  7 Compensation mot included above, to disqualified persons described in section 4858(c)(3)(8)  8 Person plan accruals and contributions (include section 4958(c)(4)(8)  9 Compensation accruals and contributions (include section 4958(c)(4)(4) and 405(b) employer contributions)  9 Compensation accruals and contributions (include section 4958(c)(4)) and 405(b) employer contributions)  9 Compensation accruals and contributions (include section 4958(c)(4)) and 405(b) employer contributions)  10 Payrol taxes  12 (3) 5 9, 612  2 (4) 3 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2						
organizations, foreign governments, and graphical content of the program individuals. See Part IV, lines is said 16	•	·					
foreign individuals See Part IV, lines 15 and 16   Benefits paid to or for members	3	· ·					
4 Benefits paid to or for members Compensation of current officers, directors, trudeos, and key employees Compensation of current officers, directors, trudeos, and key employees Compensation of current officers, directors, trudeos, and key employees Depressons described in section 4958(c)(3)(6) Cofficers and wages Pension plan accruals and contributions (include section 401(k) and 403(k) employer contributions) Other employee benefits 26,563 Cofficers and wages Pension plan accruals and contributions (include section 401(k) and 403(k) employer contributions) Other employee benefits 26,563 Cofficers and wages Pension plan accruals and contributions (include section 401(k) and 403(k) employer contributions) Other employee benefits 27,563 Cofficers and wages Pension plan accruals and contributions (include section 401(k) and 403(k) employer contributions) Other employee benefits 28,7432 Cofficers and wages Pension plan accruals and contributions (include section 401(k) and 403(k) employer contributions (include section 401(k) and 403(k) employee benefits 28,7432 Cofficers and 403(k) employee accruate the section 403(k) employee benefits 29,744 Pension plan accruals and contributions (include section 401(k) and 403(k) employee benefits 20,563 Cofficers and 403(k) employee accruate the section 403(k) employee benefits 22,394 Cofficers and 403(k) employee benefits 22,394 Cofficers and 403(k) employee benefits 22,394 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,503 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and 403(k) employee benefits 24,403 Cofficers and							
5 Compensation of current officers, directors, trustens, and key employees				· · · · · · · · · · · · · · · · · · ·			
Tustless, and key employees   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(f)(1)) and persons described in section 4958(f)(1)) and persons described in section 4958(f)(1)) and persons described in section 4958(f)(1)) and persons described in section 4958(f)(1)) and persons described in section 4958(f)(1)) and persons described in section 4958(f)(1)) and persons described in section 4958(f)(1)) and 403(b) employer contributions (include section 401(k) and 403(b) employer contributions)  10 Person for the section 4958(f)(1) and 403(b) employer contributions (include section 401(k) and 403(b) employer contribution (include section 401(k) and 403(b) employer contribution (include section 401(k) and 403(b) employer (include section 401(k) and 403(k) employer (include section 401(k) and 403(k) employer (include section 401(k) and 403(k) employer (include section 401(k) and 403(	5						
persons (as defined under section 498(b)(1)) and persons described in section 498(c)(3)(B)  7 Other salaries and wapes (0,1) and 403(b) employer contributions (include section 401(k) and 403(b) employer contributions)  9 Other amployee benefits	_		72,809	58,247	14,562	·	
persons described in section 4958(c)(3)(8)  7 Other salaries and wages  8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  9 Other employee benefits  12,015  12,01	6	· · · · · · · · · · · · · · · · · · ·					
7 Other salaries and wages Pension plan accruals and contributions (include section 401(k) and 405(b) employer contributions) 9 Other employee benefits 26,563 12,250 5,313 10 Payroll Isas 11 Fees for services (nonemployees): a Management b Logal 12,215 9,612 2,403 11 Fees for services (nonemployees): a Management 10 Lobbying C Accounting C A							
Pension plan accruals and contributions (include section 401(k) and 401(k) employer contributions)	_	· · · · · · · · · · · · · · · · · · ·				·····	
section 401(k) and 403(b) employer contributions)  Other employee benefits  26,563  21,250  5,313  Payroll akase  12,015  9,612  2,403  Payroll akase  12,015  9,612  2,403  Management  Logal  Accounting  6,520  5,248  1,272  d  Lobbying  Professional fundraising services. See Part IV. line 17  Investment management fees  Other (If the 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  28,292  28,292  28,292  Advertising and gromolion  29,266  2,926  29,266  30 Office expenses  1,906  1,906  1,906  1,906  1,906  1,906  1,906  1,906  1,906  1,906  1,015  Royallios  Cocupancy  26,093  20,874  5,219  Travel  5,074  4,059  1,015  Payments of travel or entertainment expenses for any federal, state, or local public officials  Conferences, conventions, and meetings  22,299  22,299  22,299  1,741  17,741  18 payments to laffiliates  Depreciation, depletion, and amortization  Insurance  17,741  18 line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses not covered above (List miscellaneous expenses on line 24e, If line 24e axpenses on Schedule O.)  Cost racing bands  43,808  35,046  8,762  All other expenses. Add lines 1 through 24e  5 Joint costs. Complete lins line only if the organization or a combined educational campaign and fundraising solication. Neck here		<u> </u>	82,432	65,946	16,486		
9 Other employee benefits 26,563 21,250 5,313 1 12,015 9,612 2,403   Fees for services (nonemployees): a Management	8	,					
Payroll taxes   12,015   9,612   2,403	_	· •					
		` `	26,563	21,250	5,313		
a Management b Legal	10		12,015	9,612	2,403		
b Legal	11	Fees for services (nonemployees):				···	
C Accounting . 6,520 5,248 1,272  d Lobbying	а	Management					
d Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees  9 Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  28,292 28,292 28,292 28,292 32,296 32,086 2,086 2,086 2,086 32,0874 3,096 32,0974 3,015 32,0974 3,015 32,0974 3,015 32,099 32,299	þ	Legal	22,394	22,394			
Professional fundraising services. See Part IV, line 17 Investment management fees Other, (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) 28,292 28,293 20,874 25,219 26,093 20,874 25,219 27,299 22,299	C	Accounting	6,520	5,248	1,272		
Investment management fees   9 Other, (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)   28,292   28,293   28,292   28,293   28,293   29,874   28,219   29,874   28,219   29,874   28,219   29,874   28,219   28,293   29,874   29,293   29,874   29,293   29,874   29,293   2	d						
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . 28,292	е	Professional fundraising services. See Part IV, line 17 .					
(A) amount, list line 11g expenses on Schedule O.)  28,292 28,292  28,292  4 Advertising and promotion 2,926 2,926  2,608 2,086 522  1 Information technology 1,906 1,906  15 Royalties 2,002 20,874 5,219  17 Travel 5,074 4,059 1,015  18 Payments of travel or entertainment expenses for any federal, state, or local public officials for any federal, state, or local public officials 2,2299 22,299 22,299  10 Interest 2,299 22,299 22,299 22,299 1,015  11 Insurance 2,299 22	f	Investment management fees					
Advertising and promotion   2,926   2,926	9	Other. (If line 11g amount exceeds 10% of line 25, column					
13 Office expenses 2,608 2,086 522  14 Information technology 1,906 1,906		(A) amount, list line 11g expenses on Schedule O.)	28,292	28,292			
Information technology	12	Advertising and promotion [	2,926	2,926			
15   Royalties	13	Office expenses	2,608	2,086	522		
16   Occupancy   26,093   20,874   5,219     17   Travel   5,074   4,059   1,015     18   Payments of travel or entertainment expenses for any federal, state, or local public officials	14	Information technology	1,906	1,906			
17   Travel	15	Royalties					
17   Travel	16	Occupancy	26,093	20,874	5,219		
for any federal, state, or local public officials  Conferences, conventions, and meetings  22,299  22,299  Interest  Payments to affiliates  Depreciation, depletion, and amortization  Insurance  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  Postage  43,808  35,046  8,762  All other expenses  Total functional expenses. Add lines 1 through 24e  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  Interest  22,299  22,299  22,299  21,741  17,741	17	Travel	5,074	4,059			
Conferences, conventions, and meetings  22,299  22,299  22,299  Interest  Depreciation, depletion, and amortization  Insurance  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  Member programs  All other expenses  All other expenses. Add lines 1 through 24e  All other expenses. Add lines 1 through 24e  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   Interest  22,299  22,204  22,204  23,204  24,202  24	18	Payments of travel or entertainment expenses					
Interest		for any federal, state, or local public officials					
Payments to affiliates	19	Conferences, conventions, and meetings	22,299	22,299			
Depreciation, depletion, and amortization  17,741  17,	20	Interest				<del></del>	
Insurance  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.)  a Cost racing bands 99,316 99,316   b Member programs 14,802 14,802  c Postage 43,808 35,046 8,762   d All other expenses 25,693 18,501 7,192   Total functional expenses. Add lines 1 through 24e 513,291 432,804 80,487 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	21	Payments to affiliates [					
Insurance	22	Depreciation, depletion, and amortization [	17,741		17,741		
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.)  a Cost racing bands 99,316 99,316  b Member programs 14,802 14,802  c Postage 43,808 35,046 8,762  d	23					·	
line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)  a Cost racing bands  b Member programs  14,802  14,802  Postage  43,808  35,046  8,762  d  e All other expenses  25,693  18,501  7,192  25 Total functional expenses. Add lines 1 through 24e  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	24	Other expenses. Itemize expenses not covered					
(A) amount, list line 24e expenses on Schedule O.)  a Cost racing bands 99,316 99,316  b Member programs 14,802 14,802 c Postage 43,808 35,046 8,762 d		above (List miscellaneous expenses on line 24e. If			44.1 44.1		
a Cost racing bands 99,316 99,316 b Member programs 14,802 14,802 c Postage 43,808 35,046 8,762 d		line 24e amount exceeds 10% of line 25, column			CONTRACTOR OF THE SAME		
b Member programs  c Postage  d All other expenses  25,693  18,501  7,192  Total functional expenses. Add lines 1 through 24e  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		(A) amount, list line 24e expenses on Schedule O.)			0.0000000000000000000000000000000000000		
b Member programs 14,802 14,802	a	Cost racing bands	99,316	99,316			
to Postage 43,808 35,046 8,762  e All other expenses 25,693 18,501 7,192  Total functional expenses. Add lines 1 through 24e . 513,291 432,804 80,487 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	b	Member programs					
e All other expenses 25,693 18,501 7,192  Total functional expenses. Add lines 1 through 24e . 513,291 432,804 80,487 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	С	Postage	·		8.762		
Total functional expenses. Add lines 1 through 24e . 513,291 432,804 80,487 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	d		4-5-5-	,	3,,32		
Total functional expenses. Add lines 1 through 24e	е	All other expenses	25,693	18.501	7.192	<del></del>	
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	25	Total functional expenses. Add lines 1 through 24e				. 0	
from a combined educational campaign and fundraising solicitation. Check here	26	Joint costs. Complete this line only if the			00, 201		
fundraising solicitation. Check here ▶ ☐ if			•				
following SOP 98-2 (ASC 958-720)							
		following SOP 98-2 (ASC 958-720)					

1.0

Balance Sheet

End of year Beginning of year 1 Cash - non-interest-bearing 231,803 1 333,548 2 Savings and temporary cash investments ......... 2 3 3 Accounts receivable, net 4 32,078 10,928 5 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 6 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 7 Notes and loans receivable, net 7 4ssets Inventories for sale or use 8 1,376 2,203 Prepaid expenses and deferred charges ....... 9 Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D ..... 10a 637,485 b Less: accumulated depreciation . . . . . . . . . . . . . . . 10b 280,613 378,179 10c 356,872 11 11 12 Investments - other securities. See Part IV, line 11 ....... 12 13 Investments - program-related. See Part IV, line 11 ........ 13 14 14 15 Other assets. See Part IV, line 11 15 16 Total assets. Add lines 1 through 15 (must equal line 33) 16 702,724 644,263 17 17 9,313 6,399 18 18 19 19 33,799 31,165 20 20 21 Escrow or custodial account liability. Complete Part IV of Schedule D 21 22 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 Secured mortgages and notes payable to unrelated third parties 23 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 43,112 26 37,564 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 27 395,554 27 456,315 Net assets with donor restrictions 205,597 208,845 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 29 Paid-in or capital surplus, or land, building, or equipment fund 30 . . . . . . . . . . . 30 31 Retained earnings, endowment, accumulated income, or other funds 31 32 32 601,151 665,160 Total liabilities and net assets/fund balances 33 644,263 702,724

2 Total experience of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the audit of the organ Schedule of the audit of the au	Dooneilieller Allei A. A. A. A. A. A. A. A. A. A. A. A. A.	36-2348917	Page 12
2 Total experience of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the audit of the organ Schedule of the audit of the au	Reconciliation of Net Assets		
2 Total experience of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit, if the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the organ Schedule of the audit of the audit of the organ Schedule of the audit of the au	Check if Schedule O contains a response or note to any line in this Part XI		<u> </u>
3 Revenue 4 Net asset 5 Net unrea 6 Donaled 9 7 Investmer 8 Prior perio 9 Other cha 10 Net asset 32, colum 11 Accountin 15 the orga Schedule 2a Were the 15 "Yes," cf reviewed 6 15 Separ 16 Were the 16 "Yes," cf separate to 17 Separ 16 the orga 27 Schedule 28 Separ 29 Separ 20 Separ 30 Schedule	enue (must equal Part VIII, column (A), line 12)	. 1	577,300
4 Net asset 5 Net unrea 6 Donaled 9 7 Investmer 8 Prior perio 9 Other cha 10 Net asset 32, colum 11 Accountin 16 the orga Schedule 17 Yes," ch 18 reviewed 18 Separ 18 Were the 16 "Yes," ch 16 separate th 17 Separ 18 c If "Yes" to 18 the orga 19 Schedule 19 Schedule	penses (must equal Part IX, column (A), line 25)	2	513,291
5 Net unread 6 Donated 9 Prior perior 9 Other cham 10 Net assets 32, column 11 Accounting If the organ Schedule 12 Were the 15 "Yes," chamber 16 "Yes," chamber 16 "Yes," chamber 16 "Yes," chamber 17 "Yes," chamber 16 "Yes," chamber 17 "Yes," chamber 17 "Yes," chamber 17 "Yes," chamber 18 "Yes," chamber 19 Separate 19	eless expenses. Subtract line 2 from line 1		64,009
6 Donated s 7 Investmer 8 Prior perior 9 Other cha 10 Net assets 32, colum C 1 Accountin If the orgate Schedule 2a Were the serviewed se	ts or fund balances at beginning of year (must equal Part X, line 32, column (A))	. 4	601,151
7 Investmer 8 Prior perior 9 Other cha 10 Net asset 32, colum  C 1 Accountin If the orga Schedule 2a Were the If "Yes," ch reviewed X Separ b Were the If "Yes," ch separate th Separ c If "Yes" to the audit, I If the orga Schedule	alized gains (losses) on investments	. 5	
9 Other cha 10 Net asset: 32, colum  1 Accountin If the orga Schedule 2a Were the If "Yes," ch reviewed of Separate to review of Separate to The audit, of If the orga Schedule	services and use of facilities		
9 Other cha 10 Net asset: 32, colum C C 1 Accountin If the orga Schedule 2a Were the If "Yes," ch reviewed of X Separ b Were the If "Yes," cr separate th Separ c If "Yes" to the audit, If If the orga Schedule	ent expenses	. 7	
1 Accountin If the orga Schedule 2a Were the If "Yes," cf reviewed of X Separ b Were the If "Yes," cr separate t Separ c If "Yes" to the audit, I If the orga Schedule	iod adjustments	. 8	
1 Accountin If the orga Schedule 2a Were the If "Yes," cf reviewed of X Separ b Were the If "Yes," cr separate t Separ c If "Yes" to the audit, I If the orga Schedule	anges in net assets or fund balances (explain on Schedule O)	. 9	0
1 Accounting If the organ Schedule 2a Were the If "Yes," char reviewed on Its "Yes," char separate that Its "Yes" to the audit, if the organ Schedule	ts or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line		
1 Accounting If the orgation Schedule 2a Were the If "Yes," characteristics of the Accounting If "Yes," characteristics of the Audit, If the orgation Schedule		. 10	665,160
1 Accounting If the orgation if the orgation in the orgation in the orgation in the orgation in the audit, and if the orgation in the audit of the orgation in	Inancial Statements and Reporting		
1 Accounting If the orgation if the orgation in the orgation in the orgation in the orgation in the audit, and if the orgation in the audit of the orgation in	Check if Schedule O contains a response or note to any line in this Part XII		
c If "Yes" to the audit, i If the orga Schedule	organization's financial statements compiled or reviewed by an independent accountant?		
3a As a result			
Cinala A	It of a federal award, was the organization required to undergo an audit or audits as set forth in the	produces:	
	dit Act and OMB Circular A-133?	<u>3</u> a	x
u ii res, di	id the organization undergo the required audit or audits? If the organization did not undergo the		
required a EA	audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	.

#### 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

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

OMB No. 1545-0047

2020

2020

Name	of the organization	Employer identification number
Ame	rican Racing Pigeon Union Inc	36-2348917
	Organizations Maintaining Donor Advised Funds or Other Similar Funds or Acco	ounts.
	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 writing that the assets held in donor advised	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be use	ed
	only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose	e
Part State	conferring impermissible private benefit?	
	Conservation Easements.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 7.	
1	Purpose(s) of conservation easements held by the organization (check all that apply).	
	Preservation of land for public use (e.g., recreation or education)	of a historically important land area
	Protection of natural habitat Preservation	of a certified historic structure
	Preservation of open space	•
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a	conservation
	easement on the last day of the tax year.	Held at the End of the Tax Year
а	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
C	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a	
	historic structure listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the or	rganization during the
	tax year 🕨	
4	Number of states where property subject to conservation easement is located	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of	
_	violations, and enforcement of the conservation easements it holds?	<u> </u>
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conserv	vation easements during the year
_		
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation	n easements during the year
_	<b>\$</b>	
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)	
	and section 170(h)(4)(B)(ii)?	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense st	
	balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements organization's accounting for conservation easements.	s that describes the
e,	Organizations Maintaining Collections of Art, Historical Treasures, or	Other Similar Assets
t de si	Complete if the organization answered "Yes" on Form 990, Part IV, line 8.	Other Shillian Assets.
1a	If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and	halanga shoot waska
	of art, historical treasures, or other similar assets held for public exhibition, education, or research in furth	
	service, provide, in Part XIII the text of the footnote to its financial statements that describes these items.	lerance or public
b	If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and bala	anas shoot wasks of
	art, historical treasures, or other similar assets held for public exhibition, education, or research in furthers	ance 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 treasures, or other similar assets for financial g	rain, provide the
	following amounts required to be reported under FASB ASC 958 relating to these items:	<b>.</b>
a	Revenue included on Form 990, Part VIII, line 1	
D -	Assets included in Form 990, Part X	> \$

Sched	tule D (Form 990) 2020 American Racing	Pigeon Unio	n Inc				36-2348	3917	Page 2
e .	Organizations Maintaining							sets (cont	inued)
3	Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its								
	collection items (check all that apply):					•			
a	Public exhibition		d	Loan	or exchange	program	s		
b	Scholarly research		е	Other					
С	Preservation for future generations								
4	Provide a description of the organization's colle	ections and explain	how they t	further the	organization'	s exempt	purpose in Part		
	XIII.								
5	During the year, did the organization solicit or r	eceive donations of	art, histor	ical treasur	es, or other :	similar			
P	assets to be sold to raise funds rather than to b	e maintained as pa	rt of the o	rganization	's collection?	·		. 🗌 Yes	☐ No
	Escrow and Custodial Arran			<u> </u>					
	Complete if the organization a	inswered "Yes"	on Forn	n 990, Pa	art IV, line	9, or re	ported an amo	ount on Fo	ιm
	990, Part X, line 21.								
1a	Is the organization an agent, trustee, custodian	or other intermedia	ry for con	tributions o	r other asset	s not			
	included on Form 990, Part X?							🗌 Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII an	d complete the follo	wing table	e: ·					
							Am	ount	
C	Beginning balance					. 10			
d	Additions during the year					. 10		· · · · · · · · · · · · · · · · · · ·	
e	Distributions during the year					. 1e			
f	Ending balance					. 1f			
2a	Did the organization include an amount on For	m 990, Part X, line 2	21, for esc	row or cust	odial accoun	t liability?		Yes	No
b	If "Yes," explain the arrangement in Part XIII. C	heck here if the exp	lanation h	as been pr	ovided on Pa	art XIII			$\Box$
	Endowment Funds.								
	Complete if the organization a	nswered "Yes"	on Form	n 990, Pa	art IV, line	10.			
		(a) Current year	(b) Pr	ior year	(c) Two year	's back	(d) Three years back	(e) Four ye	ars back
1a	Beginning of year balance			_					
Ь	Contributions								
C	Net investment earnings, gains, and								
	losses	·		_					
d	Grants or scholarships								
е	Other expenditures for facilities and						<u> </u>		
	programs ,								
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated percentage of the current	it year end balance	(line 1g, c	olumn (a))	held as:		<u></u>		
а	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 possessi	ion of the organizati	on that are	e held and	administered	for the			
	organization by:							Y	es No
	(i) Unrelated organizations							3a(i)	
	· ·							3a(ii)	
b	If "Yes" on line 3a(ii), are the related organization						· • • • • • • • • • • • • • • • • • • •	3b	
4	Describe in Part XIII the intended uses of the or		ment fund	ls.					
	Land, Buildings, and Equipm		_						
	Complete if the organization a	nswered "Yes"	on Form	1990, Pa	art IV, line	11a. Se	ee Form 990, P	art X, line	10.
	Description of property	(a) Cost or other		(b) Cost o	r other basis	(c) .	Accumulated	(d) Book v	alue
		(investme	ent)	(6	other)		preciation		
1a	Land	•	· · · -		31,452	X 1	4/4	3	1,452
b	Buildings	•		1 4	283,770		134,275	14	9,495
C	Leasehold improvements						90,187	(9	0,187)
d	Equipment	•		1	56,151		56,151		
e	Other STMD1E			1 2	266,112	L	-	26	6,112
Total	. Add lines 1a through 1e. (Column (d) must equ	al Form 990, PartX	column (l	B), line 10c.	)			35	6,872

	(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	•		
	eld equity interests		
(3) Other			
(A)			
(8)			
(C)			
(D)			
(E)			
(F)			
(G)			
_(H)	- (h)		
Total, (Colum	n (b) must equal Form 990, Part X, col. (B) line 12.) ▶ Investments - Program Related.		
21 <u>41</u> 47 - 110	Complete if the organization answered "Yes" on Forr	m 000 - Dart IV line 1	Ita Saa Farm 000 Bort V line 12
	Complete if the organization answered Tes On For	11 990, Fart IV, line	itc. See Form 990, Part A, line 15.
	(a) Description of investment	(b) Book value	(c) Method of valuation:
(1)			Cost or end-of-year market value
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
	(b) must equal Form 990, Part X, col. (B) line 13.)		
	Other Assets.	====	
	Complete if the organization answered "Yes" on Forr	n 990, Part IV, line 1	1d. See Form 990, Part X, line 15.
	(a) Description		(b) Book value
(1)			-
(2)			
(3)			
(4)			
(5)			
(6)			
(6) (7)			
(6) (7) (8)			
(6) (7) (8) (9)			
(6) (7) (8) (9) Total (Column	n (b) must equal Form 990, Part X, col. (B) line 15.)		
(6) (7) (8) (9) Total (Column	Other Liabilities.	n 990 Part IV line	
(6) (7) (8) (9)	Other Liabilities. Complete if the organization answered "Yes" on Forr	n 990, Part IV, line 1	
(6) (7) (8) (9) Total. (Column	Other Liabilities. Complete if the organization answered "Yes" on Forrline 25.		
(6) (7) (8) (9) Total. (Column	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total. (Column 1. (1) Federal i	Other Liabilities. Complete if the organization answered "Yes" on Forrline 25.		
(6) (7) (8) (9) Total (Column 7 1. (1) Federal i	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total (Column 1. (1) Federal i (2) (3)	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total (Column 7 1. (1) Federal i	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total. (Column 1. (1) Federal i (2) (3) (4)	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total. (Column 1. (1) Federal i (2) (3) (4) (5)	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total. (Column 1. (1) Federal i (2) (3) (4) (5) (6)	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total. (Column 1. (1) Federal i (2) (3) (4) (5) (6) (7)	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total (Column (1) Federal i (2) (3) (4) (5) (6) (7) (8) (9)	Other Liabilities. Complete if the organization answered "Yes" on Formula 15.  (a) Description of liability (b) Book va		
(6) (7) (8) (9) Total. (Column (1) Federal i (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (2) Liability for	Other Liabilities. Complete if the organization answered "Yes" on Forr line 25.  (a) Description of liability (b) Book vancome laxes	alue	al statements that reports the

Sched	ule D (Form 990) 2020 American Racing Pigeon Union Inc		36-2348917	Page 4
	Reconciliation of Revenue per Audited Financial Staten	nents With Revenue	per 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:			
а	Net unrealized gains (losses) on investments	2a		
ь	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	20		
d	Other (Describe in Part XIII.)	<del></del>	2 F 1 F 1 F 1 F 1 F 1 F 1 F 1 F 1 F 1 F	
	·	2d		
e	Add lines 2a through 2d		<del></del>	
3	Subtract line 2e from line 1		. 3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
þ	Other (Describe in Part XIII.)	4b		
C	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		. 5	
	Reconciliation of Expenses per Audited Financial State			
	Complete if the organization answered "Yes" on Form 990		•	
1			. 1	<del></del>
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities	2a		
ь	Prior year adjustments			
		2b		
C	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	2000	
e	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		
b	Other (Describe in Part XIII.)	4b		
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	
	Supplemental Information.		l l	
Provi	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, li	nes 1b and 2b; Part V. line	: Part X. line	
	rt XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide an			
		•		
		<del></del>		
-		<del></del>		
_				
			<del></del>	<del></del> -
				•

#### 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.

2020

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. ZUZU

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	of interest and annually
reports to the Executive Director.	
03. CEO, executive director, top management comp (Part VI, line 15a	
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	employees annually.
05. Governing documents, etc, available to public (Part VI, line 19	))
Governing documents available upon request.	

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