Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047 •

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	2022 calend	lar year, or tax year begir	nning		, 2022, a	and end	ing		, 20			
В	Check if a	applicable:	C Name of organization An	merican Racing Pi	geon Union	Inc			D Empl	oyer identification nu	mber		
	Address o	change	Doing business as	· ·						36-2348917			
П	Name cha	ange	Number and street (or P.O. bo	ox if mail is not delivered to street	address)		Room/su	uite	E Telephone number				
ᆖ	Initiat retu	•				- \-	(405)848-5	801					
\equiv		rn/terminated	PO Box 18465 City or town, state or province				G Cross	s receipts					
	Amended			OK 73154-0465	ai code				\$	•	1,993		
吕		on pending	F Name and address of principal					I		<u> </u>			
Ш	Applicatio	on pending	r Name and address of principa	ii onicer;				1		for subordinates? Yes	=		
			 					H(b) Are all si			s No		
	Tax-exem		501(c)(3) X 501(c) (7		7(a)(1) or	527		If "No," a	ittach a lis	st. See instructions			
	Website:		p://www.pigeon.o:					H(c) Group ex	xemption	number			
				sociation Other		L Year of formati	ion: 19:	10 M S	tate of leg	gal domicile: OK			
Į,	itil	Summar	····										
	1		ibe the organization's miss	_						g pigeons a	nd		
O)		inform t	he public of the	recreational and	d education	al value	of t	he racin	ng pi	geon.	-		
Activities & Governance													
Ē													
Š	2	Check this b	ox 🔲 if the organization o	discontinued its operations	or disposed of	more than 25	5% of its	net assets.					
Ŏ	3	Number of v	oting members of the gove	erning body (Part VI, line	1a)				3		9		
8	4	Number of it	ndependent voting member	s of the governing body (Part VI, line 1b)				4		9		
itie	5		r of individuals employed in						5		3		
Ęį	6		r of volunteers (estimate if						6				
Š	7a		ted business revenue from						7a	1	,863		
			d business taxable income						7b		0		
		•						Prior Year	1	Current Yea			
	8	Contributions	s and grants (Part VIII, line	1h\					, 633		4,116		
Φ	9		rvice revenue (Part VIII, lin						,925		3,900		
ž	10		ncome (Part VIII, column (, 923 54	· ·			
Revenue	11		ue (Part VIII, column (A), lii					4.47		4.5	63		
ľ	12								,112		3,914		
	_		e - add lines 8 through 11				\rightarrow	653	,724	68	1,993		
	13		similar amounts paid (Part								0		
	14	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)									0		
Ø	15								,388	22	3,531		
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)							radalise e	4 - 5 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0		
be	ь	Total fundraising expenses (Part IX, column (D), line 25)							13.00		1.00		
ш			ses (Part IX, column (A), li		<i></i>			370		44	1,239		
	18		ses. Add lines 13-17 (mus					588	,504	66	4,770		
	19	Revenue les	s expenses. Subtract line	18 from line 12		<u></u>		65	,220	1	7,223		
5	Sec						Beg	inning of Curre	nt Year	End of Year			
Net Assets or	[20	Total assets	(Part X, line 16)					780	,770	77	5,989		
Asi	21	Total liabilitie	es (Part X, line 26)		<i></i>			50	,390	2	8,386		
_		Net assets of	or fund balances. Subtract	line 21 from line 20				730	,380	74	7,603		
Pε	irt II	Signatu	re Block										
			clare that I have examined this retu claration of preparer (other than of				of my kno	wledge and belie	ef, it is				
	, 0011001, 0	and complete. De	ciaration of prepares (other than or	ider) is based on all injurnation of	willon preparer rias	any knowledge.				<u></u>			
		Kare	n Schuenemann							02-01-202	23		
Sig	jn	Signature of office	cer						Da	te			
Hei	re	Kare	n Schuenemann, Ex	ecutive Director	:								
		Type or print nad							·				
		Print/Type pre	eparer's name	Preparer's signature		Date		Check	if	PTIN			
Pai	id	Robert	Dillon			02-01-20	123	self-emp	_ [P00049077	Ī		
	parer	—		al Accounting Pl	T.C.	PE 01-20			-cyeu	E00049077			
	e Only					· · · · · · · · · · · · · · · · · · ·		Firm's EIN					
U 31	- Om	Y Firm's addres		Oouglas Blvd Suit	e A			Phone no.	405	610 2010			
NA ~:	the ID	P dinavas #=!=		City OK 73130					405-	610-3010			
iviay	the IRS	o discuss this	retum with the preparer st	own above? See instruct	ions	· · · · · ·				X Yes	∐ No		

	1990 (2022) American Racing Pigeon Union Inc	36-2348917	Page 2
P.:	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 recreati	onal and edu	cational
	value of the racing pigeon.		····- <u>-</u>
			
2	Did the organization undertake any significant program services during the year which were not listed on the		
-	prior Form 990 or 990-EZ?	Yes	V No.
	If "Yes," describe these new services on Schedule O.		<u>a</u> 110
3	Did the organization cease conducting, or make significant changes in how it conducts, any program		
	services?	Yes	X No
	If "Yes," describe these changes on Schedule O.	- L	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measure	d by	
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to o		
	the total expenses, and revenue, if any, for each program service reported.		
43	(Code:) (Expenses \$567,677 including grants of \$) (Revenue)
	To improve the breed of homing pigeons and inform the public of the recreati	onal and edu	cational
	value of the racing pigeon.		
4ь	(Code:) (Expenses \$ including grants of \$) (Revenue	\$	·)
			
			
			
4c	(Code:) (Expenses \$ including grants of \$) (Revenue	\$	······
-10	(Cooks) (Experieds \$) (Nevertibe	Ψ	
4di	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$ Total program service expenses 567 .677)	.

Part IV

	ONE AND A STATE OF THE STATE OF		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	_	_x
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		_x_
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	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	4		
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		
6	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		·	**
7	"Yes," complete Schedule D, Part I	6		_ X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	7		•
8	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	–		X
0	complete Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a	-		^
9	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	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	-		
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,		A.	14.5
	VII, VIII, iX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"	Ter Connection	or severe	14 JAC.
	complete Schedule D, Part VI	11a	x	
ь	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
С	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		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	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	11f		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		х
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		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?	14a		х
þ	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			Ì
	fundraising, business, investment, and program service activities outside the United States, or aggregate	l	1	
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	ļ <u> </u>	Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	1		
40	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	-	Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	4.0		
47	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	47		v
18	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions	17		Х
10	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		v
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	10	-	Х
13	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	20a	1	X
zva 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		х

End-white of	assessed to the second	· · · -		
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
	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		i	
	employees? If "Yes," complete Schedule J	23		x
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$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	24a		_x
ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	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?	l		i
26	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			l
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	00		l
27	controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II	26	_	X
21	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	1		
	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		v
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,	12000	30.1%	X
	Part IV, instructions, for applicable filling thresholds, conditions, and exceptions):	313		28974
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If	0.044307		
	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"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		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
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		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			ĺ
	or IV, and Part V, line 1	34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		х
ь	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	1		ĺ
00	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	22		
BZ	19? Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				\vdash
	Check if Schedule O contains a response or 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	- N. 18	Yes	No
b	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	- 100000		19
C	Did the organization comply with backup withholding rules for reportable payments to vendors and			
Ū	reportable gaming (gambling) winnings to prize winners?	1c	x	
	2 2 (2			ــــــــــــــــــــــــــــــــــــــ

Pai	Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	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 2a 3			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	х	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X	L
4a	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	NAMES OF STREET	Х
b	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).		1034	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		<u>x</u>
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	.5c_		<u> </u>
6a	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?	6a_		X
ь	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
-	gifts were not tax deductible?	6b	Carried .	5.81526.3
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods	7-		海洋汽车
	and services provided to the payor?	7a 7b		-
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	10		 -
C	required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	100-1007	rich wift	205 K
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	(September 1	1857/19
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the		SEAN!	
	sponsoring organization have excess business holdings at any time during the year?	8	100000	2440-
9	Sponsoring organizations maintaining donor advised funds.	1		863
а	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?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
Ь	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			1
11	Section 501(c)(12) organizations. Enter:			Mark.
а	Gross income from members or shareholders		Yels:	
Ь	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	13 52 63 5	FSREED
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		WY	Slyke I
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			12000 N
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		28,134,1
	Note: See the instructions for additional information the organization must report on Schedule O.		en os	1
Ь	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			
140		177.00(Q350a	33999	1992355
14a h	Did the organization receive any payments for indoor tanning services during the tax year?	14a 14b		X
ь 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	140		<u> </u>
13	excess parachute payment(s) during the year?	15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.		0 N.E.	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	1.3 67.57	х
	If "Yes," complete Form 4720, Schedule O.		Y 4 3 2 1	The state of
17	Section 501(c)(21) organizations. Did the trust, or any any disqualified or other person engage in any activities		tarri FA.	
-	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17	İ	
	If "Yes." complete Form 6069.	AL OF	(North	

Fórm 990 (2022)

American Racing Pigeon Union Inc

12.5	response to line So. Sh. ar 40h between density to			
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instruction			-
80	Check if Schedule O contains a response or note to any line in this Part VI	· · ·	· · ·	Х
Se	ction A. Governing Body and Management			
1	Entor the number of voting and the appropriate to the second state of the second state		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		100	
	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?	2		X_
3	Did the organization delegate control over management duties customarily performed by or under the direct			
_	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		Х_
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		Х
6	Did the organization have members or stockholders?	6		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			
	the year by the following:	2.72		
а	The governing body?	8a	х	
b	Each committee with authority to act on behalf of the governing body?,	8b	X	<u></u> .
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 Ω	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		X
b	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 on Schedule O the process, if any, used by the organization to review this Form 990.	S 14.2	230	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
þ	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	ļ
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on 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	1		
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	х	
b	Other officers or key employees of the organization , , , ,	15b	Х	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement		2	
	with a taxable entity during the year?	16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			100
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the		550 h	
	organization's exempt status with respect to such arrangements?	16b		
Sec	ction 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 Another's website Vpon request 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

Form 990 (2022)	orm	990	(2022)
-----------------	-----	-----	--------

Page 1

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

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

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

				(C)					
(A)	(B)	Position						(D)	(E)	(F)
Name and title	Average	(do not check more than on box, unless person is both						Reportable	Reportable	Estimated amount
rearrie and thie	hours					(trustee))	compensation	compensation	of other
	per week							from the	from related	compensation from the
	(list any	9 7	กร	Officer	ξe	9,5	Fο	organization (W-2/ 1099-MISC/	organizations (W-2/ 1099-MISC/	organization and
	hours for related	Sirec Vidu	E E	ē	y em	Ploy	Former	1099-NEC)	1099-NEC)	related organizations
	organizations	individual trustee or director	Institutional trust		Key employee	Highest compensa employee				
	below	Jstee	trust		ee	pen pen				
	dotted line)	,,,	ee			sated				
						٦				
(1) Karen Schuenemann	40.00									
Executive Director		х			_	х		0	0	0
(2) Terry Finnerty										
Director		Х		Х				0	0	0
(3) Gary Heindel										
Director		Х		Х				0	0_	0
(4) Ronnie Schumaker					1					
Director	<u> </u>	Х		Х				0	0	0
(5) Toni Wiaderski										
Director		Х		Х				0	0	0
(6) Elvin Williams	_									
Director		Х		Х				0	0	0
(7) Bob McKenna	_									
Executive Vice President		Х		Х		_		0	0	0
(8) John Hundrup										
President_		Х		Х				0	0	0
(9) Jeff Life										
Director		X		Х				00_	0	0
(10)Joyce Stierlin										
Vice President		X		Х				0	0	0
(11)										
(12)										
(13)									-	
(14)										
										F 200 (0000

Form 990 (2022) American Racing P Part VII Section A. Officers, Directors, T	igeon Un rustees,	ion Kev E	Inc	olov	/ee	s. an	d F	lighest Comp			ge 8
(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(do r box,	ot che unles er and	Pos eck m ss per d a di	(C) sition nore the son is rector.	nan one s both ar /trustee)	1	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2 1099-MISC/ 1099-NEC)	(F) Estimated amou of other compensation	unt n
(15)											
(16)											
(17)			_								
(18)											
(19)											
(20)										-	
(21)											
(22)											
(23)											
(24)											
(25)											
1b Subtotal	<u></u>							0 ore than \$100.000	·	0	0
reportable compensation from the organization 3 Did the organization list any former officer, direct employee on line 1a? If "Yes," complete Schedut 4 For any individual listed on line 1a, is the sum of recorganization and related organizations greater the individual	le J for such eportable co an \$150,000 compensatio	individ mpensa D? If "Y on from	dual ation (es, " • • • • any	and con	· · I oth nplet · elate	er com le Schi	npen: edul aniza	sation from the le J for such		3	No X X X
 Complete this table for your five highest compensa compensation from the organization. Report comp 										ar.	
(A) Name and business addres						-		(B) Description of service		(C) Compensation	
Total number of independent contractors (includin received more than \$100,000 of compensation for				se lis	sted :	above) wh	0			

Form 990 (2022) American Racing Pigeon Union Inc 36-2348917 Page 9 Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) (C) Total revenue Unrelated Revenue excluded Related or exempt business revenue from tax under sections 512-514 Federated campaigns 1b 186,809 Contributions, Giffs, Grants and Other Similar Amounts 1c d Related organizations 1d Government grants (contributions) . . 1e All other contributions, gifts, grants, and similar amounts not included above 1f 37,307 Noncash contributions included in \$ 1g h Total. Add lines 1a-1f 224,116 **Business Code** 1,800 2a Advertising & postage 541800 3,900 2,100 Program Service Revenue f All other program service revenue 3,900 Investment income (including dividends, interest, and Income from investment of tax-exempt bond proceeds 5 6a Gross rents 6a 6b b Less: rental expenses . . c Rental income or (loss) 6c d Net rental income or (loss) (i) Securities 7a Gross amount from sales of assets other than inventory 7a b Less: cost or other basis 7b and sales expenses . . Other Revenue c Gain or (loss) d Net gain or (loss) 8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8a **b** Less: direct expenses 8b c Net income or (loss) from fundraising events 9a Gross income from gaming activities, See Part IV, line 19 9a 9Ь c Net income or (loss) from gaming activities 10a Gross sales of inventory, less returns and allowances 444,110 10a **b** Less: cost of goods sold 10b c Net income or (loss) from sales of inventory 2.000年4月46年 **Business Code** 11a Other income 561499 9,804 9,804 Miscellanous d All other revenue e Total. Add lines 11a-11d 9,804

681,993

456,014

1,863

Form 990 (2022)

American Racing Pigeon Union Inc

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).

3661	on 50 f(c)(5) and 50 f(c)(4) organizations thust complete all (
	Check if Schedule O contains a response or note to	any line in this Part IX			
	ot include amounts reported on lines 6b, 7b, b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16	Ì			
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				<u></u>
	trustees, and key employees				
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	172,605	138,084	34,521	
8	Pension plan accruals and contributions (include				_
	section 401(k) and 403(b) employer contributions)	15,600	12,480	3,120	
9	Other employee benefits	21,773	17,418	4,355	
10	Payroll taxes	13,553	10,165	3,388	
11	Fees for services (nonemployees):				
а	Management				
b	Łegal	41,291	41,291		
C	Accounting	10,732	8,586	2,146	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17 .			ないでは数数点	
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A) amount, list line 11g expenses on Schedule O.)	33,606	33,606		
12	Advertising and promotion	4,943	4,943		
13	Office expenses	6,583	5,266	1,317	
14	Information technology	2,266	2,266		
15	Royalties				
16	Occupancy	24,842	19,874	4,968	
17	Travel	10,009	8,007	2,002	
18	Payments of travel or entertainment expenses		:		
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	22,399	22,399		
20	Interest		·		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	19,897		19,897	
23	Insurance	21,112	16,890	4,222	rasinest, incertaci i incertaci
24	Other expenses. Itemize expenses not covered				Lange Level
	above (List miscellaneous expenses on line 24e. If	12.30 000	第 45 年,在1955年		de singlifación
	line 24e amount exceeds 10% of line 25, column			report to the state of	
	(A), amount, list line 24e expenses on Schedule O.)				
a	Cost racing bands	129,066	129,066	·	
b	Member programs	23,068	23,068		
C	Postage	41,466	33,173	8,293	1
d	Printing	28,672	22,938	5,734	
e	All other expenses	21,287	18,157	3,130	
25	Total functional expenses. Add lines 1 through 24e	664,770	567,677	97,093	0
26	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)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X (B) Beginning of year End of year 425,991 1 Cash - non-interest-bearing 1 438,611 2 2 3 3 14,955 4 10,132 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 5 controlled entity or family member of any of these persons Loans and other receivables from other disqualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) 7 Notes and loans receivable, net 1,376 1,376 Inventories for sale or use q 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment: cost or other 10a basis, Complete Part VI of Schedule D 645,309 b 10b 324,262 343,271 321,047 11 11 Investments - publicly traded securities Investments - other securities. See Part IV, line 11 12 12 13 13 14 14 15 15 780,770 16 775,989 16 Total assets. Add lines 1 through 15 (must equal line 33) 17,407 17 1,005 17 18 18 19 32,983 19 27,381 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 21 22 Loans and other payables to any current or former officer, director, iabilities trustee, key employee, creator or founder, substantial contributor, or 35% i i 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 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 26 28,386 50,390 26 Organizations that follow FASB ASC 958, check here |X| and complete lines 27, 28, 32, and 33. Net Assets or Fund Balances 506,037 521,785 27 Net assets without donor restrictions 27 224,343 28 225,818 28 Net assets with donor restrictions Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 29 30 30 Paid-in or capital surplus, or land, building, or equipment fund 31 31 Retained earnings, endowment, accumulated income, or other funds 730,380 32 747,603 32 775,989 780,770 33

		36-2348917	Pa	ge 12
Pai	Reconciliation of Net Assets			
	Check if Schedule O contains a response or note to any line in this Part XI	<u> </u>	<u> </u>	
1	Total revenue (must equal Part VIII, column (A), line 12)	1	681,	993
2	Total expenses (must equal Part IX, column (A), line 25)	2	664,	770
3	Revenue less expenses. Subtract line 2 from line 1	3	17,	223
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	730,	380
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	747,	603
Pai	ft XIII Financial Statements and Reporting			
	Check if Schedule O contains a response or note to any line in this Part XII	. <i>.</i>		
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 on Schedule O.		Yes	No
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a X	
	X Separate basis	Á	2b	
D	Were the organization's financial statements audited by an independent accountant?		20	X
	Separate basis Consolidated basis Both consolidated and separate basis	×.		
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	X
	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	ľ		
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a	Х

Form 990 (2022)

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

EEA