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CIS1X44XSJ

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-1150

2008

0903

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

Form 990-EZ header section including: A For the 2008 calendar year, or tax year beginning 4/01/08 and ending 3/31/09; B Check if applicable; C Name of organization BPO ELKS OF THE USA #1622 EASTON; D Employer identification number 52-0300506; E Telephone number 410-822-3344; F Group Exemption Number 1156; G Accounting method Accrual; H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

Form 990-EZ middle section including: I Website: N/A; J Organization type 501(c)(8); K Check if the organization is not a section 509(a)(3) supporting organization; L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ \$988,000.

Table with 21 rows and 3 columns: Description, Amount, and Total. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Investment income; 5a-5c Gross amount from sale of assets other than inventory; 6a-6c Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here; 7a-7c Gross sales of inventory, less returns and allowances; 8 Other revenue; 9 Total revenue; 10-17 Expenses; 18 Excess or (deficit) for the year; 19-21 Net assets or fund balances.

Table with 7 rows and 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include: 22 Cash, savings, and investments; 23 Land and buildings; 24 Other assets; 25 Total assets; 26 Total liabilities; 27 Net assets or fund balances.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Form 990-EZ (2008) DAA

SCANNED JUL 29 2010

P 23 ✓

Part III Statement of Program Service Accomplishments (See the instructions for Part III)

What is the organization's primary exempt purpose?

SEE STATEMENT 6

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

28 PROVIDE SUPPORT FOR COMMUNITY ACTIVITIES, YOUTH

ORGANIZATIONS, AND OTHER CHARITABLE ACTIVITIES WHICH PROMOTE THE IDEALS OF THE BPO ELKS.

(Grants \$) If this amount includes foreign grants, check here

28a

29 SUPPORT SOCIAL AND FUNDRAISING ACTIVITIES OF MEMBERS

(Grants \$) If this amount includes foreign grants, check here

29a

30

(Grants \$) If this amount includes foreign grants, check here

30a

31 Other program services (attach schedule) SEE STATEMENT 7

(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

Table with 5 columns: (a) Name and address, (b) Title and average hours per week devoted to position, (c) Compensation (if not paid, enter -0-), (d) Contributions to employee benefit plans & deferred compensation, (e) Expense account and other allowances. Rows include Robert Coleman, Connie Wolcott, Weber Duncan, David S Burckman, Kenneth J Landgraf Jr, George A Thomas, and William T Elliott Jr.

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b Section 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Enter amount of tax on line 40c reimbursed by the organization		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed	NONE	
42a The books are in care of	DAVID BURCKMAN	
	502 DUTCHMANS LANE	
Located at	EASTON, MD	
	Telephone no	
	ZIP + 4	21601
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
If "Yes," enter the name of the foreign country		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
If "Yes," enter the name of the foreign country		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- | | Yes | No |
|-----|-----|----|
| 46 | | |
| 47 | | |
| 48 | | |
| 49a | | |
| 49b | | |
- 46 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over \$100,000 ▶		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Date 5/17/2010

Signature of officer: Robert Coleman, Exalted Ruler
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Jeffrey S. Griffith, CPA Date: 05/12/2010 Check if self-employed:

Firm's name (or yours if self-employed): TOAL, GRIFFITH, AYERS & KULLMAN, LLC Preparer's Identifying Number (See instr): 211-62-2936

address, and ZIP + 4: 200 HARRY S TRUMAN PKWY STE 300 ANNAPOLIS, MD 21401-7479 EIN: 20-0274631 Phone no: 410-224-0343

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

Form 990-EZ (2008)

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col (a) through col (c))
		(event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts			
	2	Less: Charitable contributions			
	3	Gross revenue (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs			
	7	Other direct expenses			
	8	Direct expense summary: Add lines 4 through 7 in column (d)			
9	Net income summary: Combine lines 3 and 8 in column (d)				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))	
		1	Gross revenue			488,415
Direct Expenses	2	Cash prizes			417,254	417,254
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses			2,729	2,729
	6	Volunteer labor	<input checked="" type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00 % <input checked="" type="checkbox"/> No	
7	Direct expense summary: Add lines 2 through 5 in column (d)				419,983	
8	Net gaming income summary: Combine lines 1 and 7 in column (d)				68,432	

9 Enter the state(s) in which the organization operates gaming activities **MD**

- a Is the organization licensed to operate gaming activities in each of these states?
- b If "No," Explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

- b If "Yes," Explain

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a	<input checked="" type="checkbox"/>	
10a		<input checked="" type="checkbox"/>
11		<input checked="" type="checkbox"/>
12		<input checked="" type="checkbox"/>

- 13 Indicate the percentage of gaming activity operated in
 - a The organization's facility
 - b An outside facility

		Yes	No
13a	100.00 %		
13b	%		

- 14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ **DAVID BURCKMAN**
502 DUTCHMAN'S LANE
 Address ▶ **EASTON**

MD 21601

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c If "Yes," enter name and address

15a		X
-----	--	----------

Name ▶

Address ▶

- 16 Gaming manager information

Name ▶ **ELLIS PARKS**

Gaming manager compensation ▶ \$

Description of services provided ▶ **RECORD KEEPING & BANK DEPOSITS**

Director/officer
 Employee
 Independent contractor

- 17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?
- b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ **30,560**

17a	X
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Federal Statements

Amended Return Explanation

Description

THE RETURN FOR TAX YEAR END MARCH 31, 2009 IS BEING AMENDED TO REDUCE THE GROSS SALES OF INVENTORY AND COST OF GOODS SOLD (LINE 7A AND 7B) OF \$354,267 AND \$376,811 TO THE CORRECT AMOUNTS OF \$336,487 AND \$359,031. THE CORRECTION OF \$17,780 WAS GRATUITY RECEIPTS RECORDED IN BOTH THE GROSS SALES AND COST OF GOODS SOLD. THE ERROR WAS FOUND AFTER THE RETURN WAS SUBMITTED TO YOUR AGENCY.

AS A RESULT OF THE CHANGES STATED ABOVE THE GROSS RECEIPTS (LINE L) FOR 03/31/09 OF \$1,005,780 CHANGED TO THE CORRECT AMOUNT OF \$988,000 AND THE NET INCOME OF \$208,986 REMAINED THE SAME.

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

<u>Description</u>	<u>Amount</u>
MEMBERSHIP DUES	\$ 84,500
MEMBERSHIP FEES	5,110
TOTAL	<u>\$ 89,610</u>

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

<u>Description</u>	<u>Amount</u>
MISCELLANEOUS INCOME	\$ 2,566
POOL INCOME	1,550
CONTRIBUTIONS	883
TOTAL	<u>\$ 4,999</u>

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
CLUB OPERATIONS	\$
SUPPLIES-BAR	99
SUPPLIES-KITCHEN	2,015
SPECIAL EVENTS	
SPECIAL EVENT EXPENSES	15,176
	39,335
EXPENSES	
	4,841
ADVERTISING	3,137
ALARM SERVICE	96
BULLETIN	11,801
CASH/OVER SHORT	2,390
DATA PROCESSING	1,390
DEPRECIATION	52,124
FACILITIES REPAIR/MAINTEN	16,841
INSURANCE	10,635
JANITORIAL	14,476
LAUNDRY	3,575
LICENSES	492
MEMBER PROGRAMS	4,703
MISCELLANEOUS	565

Federal Statements

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses (continued)

Description	Amount
OFFICERS EXPENSE	\$ 1,248
POOL OPERATIONS	21,307
SUPPLIES	1,530
YOUTH ACTIVITIES	1,637
TOTAL	\$ 209,413

Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
INVENTORIES FOR SALE OR USE	\$ 24,732	\$ 21,191
PREPAID EXPENSES AND DEFERRED CHARGES	11,345	19,240
RESTRICTED CDS	42,790	42,790
OTHER CURRENT ASSETS		733
	78,867	83,954

Statement 5 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 44,967	\$ 28,883
DEFERRED REVENUE	68,836	76,327
KITCHEN FUND	1,100	1,100
BUILDING FUND	40,928	60,258
CAMP BARRETT FUND	-669	-342
ENDOWMENT FUND	34,166	32,991
ELKS NATIONAL FOUNDATION		-727
	189,328	198,490

Federal Statements

Statement 6 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

FRATERNAL ORGANIZATION THAT PROVIDES BENEFITS FOR ITS MEMBERS AND RAISES MONEY TO SUPPORT CHARITIES.

Statement 7 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description

SUPPORT SOCIAL AND FUNDRAISING ACTIVITIES OF MEMBERS.

52-0300506

Federal Statements

Form 990-EZ, Part II, Line 23 - Land and Buildings

Description	Beginning of Year	Accumulated Depreciation	End of Year	Accumulated Depreciation
LAND	\$ 19,285	\$	\$ 19,285	\$ 0
BUILDINGS AND IMPROVEMENTS	982,305		1,000,562	
FURNITURE AND EQUIPMENT	436,419		457,512	
ACCUMULATED DEPRECIATION		899,814		951,938
TOTAL	\$ 1,438,009	\$ 899,814	\$ 1,477,359	\$ 951,938