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Form 990-EZ

## 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)

- 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 \$500,000 and total assets less than \$1,250,000 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.

OMB No 1545-1150

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2009 calendar year, or tax year beginning 4/1/2009, and ending 3/31/2010	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization Massapequa Lodge #2162, B P O Elks Number and street (or P O box, if mail is not delivered to street address) Room/suite 2162 Veteran's Blvd City, town, or country State ZIP + 4 Massapequa NY 11758
<b>D</b> Employer identification number 11-1971290	<b>E</b> Telephone number
<b>F</b> Group Exemption Number 1156	

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

**G** Accounting Method ☐ Cash ☒ Accrual Other (specify) ►

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

**I** Website ► N/A

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

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b to line 9 to determine gross receipts. If \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 323,707

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	6,910
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	13,572
	4	Investment income	4	18,339
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	111,831
Expenses	6b	Less direct expenses other than fundraising expenses	6b	84,902
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	26,929
	7a	Gross sales of inventory, less returns and allowances	7a	173,055
	7b	Less cost of goods sold	7b	65,620
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	107,435
	8	Other revenue (describe ► )	8	0
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	173,185
	10	Grants and similar amounts paid (attach schedule)	10	2,828
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	44,408
	13	Professional fees and other payments to independent contractors	13	3,000
	14	Occupancy, rent, utilities, and maintenance	14	67,822
15	Printing, publications, postage, and shipping	15	1,269	
16	Other expenses (describe ► See Attached Statement)	16	52,612	
17	Total expenses. Add lines 10 through 16	17	171,939	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,246
	19	Net assets or fund balances at beginning of year (from line 27, column (A)). Must agree with end-of-year figure reported on prior year's return)	19	181,372
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	182,618

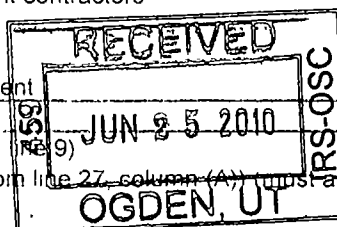
**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II)		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	39,845	22 40,420
23	Land and buildings	165,771	23 159,233
24	Other assets (describe ► Inventory)	6,421	24 6,421
25	Total assets	212,037	25 206,074
26	Total liabilities (describe ► See Attached Statement)	30,665	26 23,456
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	181,372	27 182,618

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

SCANNED JUL 22 2010



P 22

**Part III Statement of Program Service Accomplishments** (See the instructions for Part III.)What is the organization's primary exempt purpose? Fraternal Lodge

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, and other relevant information for each program title.

**Expenses**

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

**28** Provide Fraternal and social activities for the members(Grants \$ 0 ) If this amount includes foreign grants, check here ☐**28a**0**29**(Grants \$ 0 ) If this amount includes foreign grants, check here ☐**29a**0**30**(Grants \$ 0 ) If this amount includes foreign grants, check here ☐**30a**0**31** Other program services (attach schedule)(Grants \$ 0 ) If this amount includes foreign grants, check here ☐**31a**0**32** Total program service expenses (add lines 28a through 31a)**32**0**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instructions for Part IV.)

(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
Nicholas J. Bakalac	Title Exalted Ruler Hr/WK 20 00	0	0	0
Joseph Russo	Title Leading Knight Hr/WK 1 00	0	0	0
Frank Delany	Title Loyal Knight Hr/WK 1 00	0	0	0
Gilda Russo	Title Lecturing Knight Hr/WK 1 00	0	0	0
Salvatore Aramini	Title Trustee Hr/WK 5 00	0	0	0
Edward Speidell	Title Trustee Hr/WK 5 00	0	0	0
Anthony Giaino	Title Trustee Hr/WK 5 00	0	0	0
Richard Smith	Title Trustee Hr/WK 5 00	0	0	0
Ray Fuscaldo	Title Trustee Hr/WK 5 00	0	0	0
Dan McCann	Title Esquire Hr/WK 1 00	0	0	0
James L. Justus	Title Secretary Hr/WK 15 00	1,220	0	0
James Duignan	Title Treasurer Hr/WK 15 00	1,120	0	0
Edward Tinnelly	Title Inner Guard Hr/WK 1 00	0	0	0
Charles Munsey	Title Tiler Hr/WK 1 00	0	0	0
Dan O'Neill Jr	Title Chaplain Hr/WK 1 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0

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

		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? 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 why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to 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?	X	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0
b	Did the organization file Form 1120-POL for this year?	37b	
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	0
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40 a	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 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Section 501(c)(3) and 501(c)(4) organizations 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	40e	X
41	List the states with which a copy of this return is filed		
42 a	The organization's books are in care of Treasurer, Lodge #2162 BPO Elks Telephone no 516 798-2162 Located at 2162 Veterans Blvd City Massapequa ST NY ZIP + 4 11758		
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)? 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.	42b	X
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country	42c	X
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	43	N/A
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	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	45	X

**Part VII Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51

	Yes	No
<b>46</b> 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	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(iii)? If "Yes," complete Schedule E	<b>48</b>	
<b>49 a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	X
<b>b</b> If "Yes," was the related organization a section 527 organization?	<b>49b</b>	

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and 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
Name <u>None</u> Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>

**f** Total number of other employees paid over \$100,000                     

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name <u>None</u> Str _____		
City <u>ST</u> ZIP _____		
Name _____ Str _____		
City <u>ST</u> ZIP _____		
Name _____ Str _____		
City <u>ST</u> ZIP _____		
Name _____ Str _____		
City <u>ST</u> ZIP _____		

**d** Total number of other independent contractors each receiving over \$100,000                     

<b>Sign Here</b>	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.		
	Signature of officer <u><i>Robert T. Clifford</i></u>	Date <u>06-14-10</u>	<b>EXAMINED RULER</b>
<b>Paid Preparer's Use Only</b>	Type or print name and title <u>Robert T. Clifford, CPA</u>		
	Preparer's signature <u><i>Robert T. Clifford</i></u>	Date <u>6/1/2010</u>	Check if self-employed <input checked="" type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>153 Main Street, Bohemia, NY 11782</u>	EIN <u>11-3292889</u>	Phone no <u>631 589-5053</u>

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the  
organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ ▶ See separate instructions

OMB No 1545-0047

2009

Open To Public  
Inspection

Name of the organization

Massapequa Lodge #2162, B P O Elks

Employer identification number

11-1971290



**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17  
Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

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

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
Total				0	0	0

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

**Part III 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
		ember Social Activities (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	52,193	0	0	52,193
	2 Less Charitable contributions	0	0	0	0
	3 Gross income (line 1 minus line 2)	52,193	0	0	52,193
Direct Expenses	4 Cash prizes	0	0	0	0
	5 Noncash prizes	0	0	0	0
	6 Rent/facility costs	0	0	0	0
	7 Food and beverages	30,756	0	0	30,756
	8 Entertainment	0	0	0	0
	9 Other direct expenses	0	0	0	0
	10 Direct expense summary. Add lines 4 through 9 in column (d)				( 30,756)
11 Net income summary. Combine line 3, column (d), and line 10				21,437	

**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	57,488		2,150	59,638
2 Cash prizes	30,000			30,000
3 Noncash prizes				0
4 Rent/facility costs	16,645		900	17,545
5 Other direct expenses	5,084		1,517	6,601
6 Volunteer labor	<input checked="" type="checkbox"/> Yes 100.00% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00% <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				( 54,146)
8 Net gaming income summary. Combine line 1, column d, and line 7				5,492

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," explain		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," explain		
11 Does the organization operate gaming activities with nonmembers?	11	
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?	12	

**13** Indicate the percentage of gaming activity operated in**a** The organization's facility**13a** %**b** An outside facility**13b** %**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a****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 of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ ..... 0

Description of services provided ▶ .....

☐ 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?**17a****b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ .....



Part I, Line 16 (990-EZ) - Other Expenses

52,612

1	Travel	1	
2	Meals and,entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	3,200
6	Depreciation	6	6,538
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	40
10	Supplies	10	20,632
11	Telephone	11	
12	Unrelated business income taxes	12	0
13	Insurance	13	11,151
14	Grand Lodge Per Capita	14	3,505
15	NY State Per Capita	15	375
16	Office Expense	16	4,856
17	Miscellaneous	17	1,990
18	Licenses	18	325
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	
30		30	
31		31	
32		32	

Part II, Line 24 (990-EZ) - Other Assets

6,421

6,421

Description		Beginning	End
1	Inventory	6,421	6,421
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Part II, Line 26 (990-EZ) - Liabilities		30,665	23,456
Description		Beginning	End
1	Accpunts Payable	1,609	3,844
2	Note Payments Short Term	5,812	2,953
3	Deferred Dues	11,603	10,159
4	Deferred Income	11,641	6,500
5			
6			
7			
8			
9			
10			

**Line 31 (990-T) - Net Operating Loss Carryover**

Carryover Period	Beginning Loss Period (M/D/YYYY)	Ending Loss Period (M/D/YYYY)	Amount of Net Operating Loss	Amount Used in Prior Years/ Carrybacks	Adjustment Under Sec 170(d)(2)(B)	Adjustments	Amount Available This Year	Amount Used This Year	Expiring Losses	Net Operating Loss Available for Carryover	Cumulative Unused Net Operating Loss
20th Preceding Period							0	0	0	0	0
19th Preceding Period							0	0	0	0	0
18th Preceding Period							0	0	0	0	0
17th Preceding Period							0	0	0	0	0
16th Preceding Period							0	0	0	0	0
15th Preceding Period			0	0	0		0	0	0	0	0
14th Preceding Period			11,392	3,378	0		8,014	619	0	7,395	7,395
13th Preceding Period			1,170	0	0		1,170	0	0	1,170	8,565
12th Preceding Period			0	0	0		0	0	0	0	8,565
11th Preceding Period			0	0	0		0	0	0	0	8,565
10th Preceding Period			0	0	0		0	0	0	0	8,565
9th Preceding Period			0	0	0		0	0	0	0	8,565
8th Preceding Period			0	0	0		0	0	0	0	8,565
7th Preceding Period			0	0	0		0	0	0	0	8,565
6th Preceding Period			0	0	0		0	0	0	0	8,565
5th Preceding Period			0	0	0		0	0	0	0	8,565
4th Preceding Period			0	0	0		0	0	0	0	8,565
3rd Preceding Period			0	0	0		0	0	0	0	8,565
2nd Preceding Period			0	0	0		0	0	0	0	8,565
1st Preceding Period	4/1/2008	3/31/2009	6,219	0			6,219	0	0	6,219	14,784
Current Period	4/1/2009	3/31/2010	0				0			0	14,784

Taxable Income Before Net Operating Loss 619 Total Net Operating Loss Used This Year 619