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Short Form  
Return of Organization Exempt From Income Tax

OMB No 1545-1150

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

2009

Open to Public  
Inspection

<b>A For the 2009 calendar year, or tax year beginning</b>		April 1st	, 2009, and ending	March 31st	, 2010
<b>B Check if applicable</b>	<b>C Name of organization</b>	<b>D Employer identification number</b>			
<input type="checkbox"/> Address change	Benevolent & Protective Order of Elks, Eau Claire Lodge 402	39-1735475			
<input type="checkbox"/> Name change	Number and street (or P O box, if mail is not delivered to street address)	Room/suite	E Telephone number		
<input type="checkbox"/> Initial return	P.O. Box 8194		715-834-4022		
<input type="checkbox"/> Terminated	City or town, state or country, and ZIP + 4	F Group Exemption Number ► 1156			
<input type="checkbox"/> Amended return	Eau Claire, WI 54702-8194				
<input type="checkbox"/> Application pending					

• 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) ►

I Website: ► N/A

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

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 ► \$ 177,899

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

1	Contributions, gifts, grants, and similar amounts received	1	2,515
2	Program service revenue including government fees and contracts	2	0
3	Membership dues and assessments	3	16,907
4	Investment income	4	1,095
5a	Gross amount from sale of assets other than inventory	5a	0
b	Less: cost or other basis and sales expenses	5b	0
c	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 checked="" type="checkbox"/>	6a	45,040
a	Gross revenue (not including \$ 2,515 of contributions reported on line 1)	6b	16,611
b	Less: direct expenses other than fundraising expenses	6c	28,423
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	104,498
7a	Gross sales of inventory, less returns and allowances	7b	46,807
b	Less: cost of goods sold	7c	57,691
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	7,850
8	Other revenue (describe ► Facility Rental, Misc. Income)	9	114,481
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		

10	Grants and similar amounts paid (attach schedule)	10	0
11	Benefits paid to or for members	11	0
12	Salaries, other compensation, and employee benefits	12	38,845
13	Professional fees and other payments to independent contractors	13	595
14	Occupancy, rent, utilities, and maintenance	14	70,979
15	Printing, publications, postage, and shipping	15	1,128
16	Other expenses (describe ► Fund Raising Expense)	16	2,515
17	<b>Total expenses.</b> Add lines 10 through 16	17	114,062

18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	419
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	203,601
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	204,020

<b>Part II Balance Sheets.</b> 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.)	
22	(A) Beginning of year
22	(B) End of year
Cash, savings, and investments	61,508
Land and buildings	161,729
Other assets (describe ► )	0
<b>Total assets</b>	<b>223,237</b>
Total liabilities (describe ► Payables, Deferred Dues)	19,636
<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>203,601</b>

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

What is the organization's primary exempt purpose? **Community support through charitable & civic works**

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	Donations in the amount of \$2,400 were made to the Inn Towne Food Pantry of Eau Claire, WI, a 501c(3) organization, for the purpose of feeding homeless and impoverished individuals and families throughout the community.		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	2,400
29	Scholarships equaling \$500 each were awarded to three qualifying High School seniors for the purpose of furthering their education through an accredited four-year college.		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	1,500
30	A total of \$1,248 was donated to support various your activities, including, Little League Baseball, Girl Scouts Boy Scouts, and others as outlined in the programs of the Benevolent & Protective Order of Elks		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	1,248
31	Other program services (attach schedule) . . . . .		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . . ► <input type="checkbox"/>	32	5,148

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

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

	<b>Yes</b>	<b>No</b>
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .	33	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .	34	✓
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.	35a	✓
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? . . . . .	35b	
b If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	36	
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 . . . . .	37a	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a	37b	✓
b Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	38a	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . . . .	38b	
b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	39a	
39 Section 501(c)(7) organizations. Enter:	39b	
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 ► _____	40b	
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 . . . . .		
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	✓
41 List the states with which a copy of this return is filed ► <b>None</b>		
42a The organization's books are in care of ► <b>Kenneth Schaller</b> Telephone no. ► <b>715-834-4022</b> Located at ► <b>3411 Stein Blvd, Eau Claire, WI</b> ZIP + 4 ► <b>54701</b>		
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)? . . . . .	42b	✓
If "Yes," enter the name of the foreign country ► _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
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	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ► <b>43</b>		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44	✓
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	✓

**Part VI 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.

		<b>Yes</b>	<b>No</b>		
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	46	✓		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	✓		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓		
b	If "Yes," was the related organization a section 527 organization?	49b			
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
None					
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
None		
d 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	
<b>Sign Here</b>	 Signature of officer <b>Trevor J. Zimmerman, Trustee</b> Type or print name and title
	<b>14 JUL 2010</b> Date
<b>Paid Preparer's Use Only</b>	Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP + 4 ►
	Date Check if self-employed <input type="checkbox"/> Preparer's identifying number (See instructions) EIN ► Phone no ►

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

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

## **Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No 1545-0047

2009

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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.

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**Name of the organization**

**Employer identification number**

39 : 1735475

Benevolent & Protective Order of Elks, 402, Eau Claire, WI

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-FZ 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.

<b>a</b> <input type="checkbox"/> Mail solicitations	<b>e</b> <input type="checkbox"/> Solicitation of non-government grants
<b>b</b> <input type="checkbox"/> Internet and email solicitations	<b>f</b> <input type="checkbox"/> Solicitation of government grants
<b>c</b> <input type="checkbox"/> Phone solicitations	<b>g</b> <input type="checkbox"/> Special fundraising events
<b>d</b> <input type="checkbox"/> 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.

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 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 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . . . .			
	2 Less: Charitable contributions . . . . .			
	3 Gross income (line 1 minus line 2) . . . . .			
Direct Expenses	4 Cash prizes . . . . .			
	5 Noncash prizes . . . . .			
	6 Rent/facility costs . . . . .			
	7 Food and beverages . . . . .			
	8 Entertainment . . . . .			
	9 Other direct expenses . . . . .			
10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				► ( )
11 Net income summary. Combine line 3, column (d), and line 10 . . . . .				► ( )

**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))	
Revenue	1 Gross revenue . . . . .	16,470	2,200	26,370	45,040
Direct Expenses	2 Cash prizes . . . . .	12,342	1,320	0	13,662
	3 Noncash prizes . . . . .	0	0	0	0
	4 Rent/facility costs . . . . .	1,950	0	0	1,950
	5 Other direct expenses . . . . .	994	0	11	1,005
	6 Volunteer labor . . . . .	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				► ( )	16,611
8 Net gaming income summary. Combine line 1, column d, and line 7 . . . . .				► ( )	28,423

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities	Wisconsin	
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?	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	✓

	Yes	No				
13 Indicate the percentage of gaming activity operated in:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">13a</td> <td style="width: 50%; text-align: center;">100 %</td> </tr> <tr> <td style="text-align: center;">13b</td> <td style="text-align: center;">%</td> </tr> </table>	13a	100 %	13b	%	
13a	100 %					
13b	%					
a The organization's facility						
b An outside facility						
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:						
Name ► Anita Moen						
Address ► 3411 Stein Blvd, Eau Claire, WI 54701						
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 ► \$ _____						
Description of services provided ► _____						
<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> Independent contractor				
17 Mandatory distributions:	17a	✓				
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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____						