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A For the 2009 calendar year, or tax year beginning 04-01-2009, and ending 03-31-2010				
B Check if applicable	Please use IRS label or print or type. See Specific Instructions.	C Name of organization BENEVOLENT & PROTECTIVE ORDER OF ELKS 1609		D Employer identification number 63-0190455
Address change		Number and street (or P O box, if mail is not delivered to street address) Room/suite PO BOX 63		E Telephone number
Name change				F Group Exemption Number 1156
Initial return		City or town, state or country, and ZIP + 4 CULLMAN, AL 350560063		
Terminated				
Amended return				
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).





I Website: N/A		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
J Tax-Exempt status (check only one)— <input checked="" type="checkbox"/> 501(c)(8) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 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	\$	362,406
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Part I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)
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Revenue

1	Contributions, gifts, grants, and similar amounts received			1	18,207
2	Program service revenue including government fees and contracts			2	
3	Membership dues and assessments			3	49,738
4	Investment income			4	684
5a	Gross amount from sale of assets other than inventory	5a			
b	Less cost or other basis and sales expenses	5b			
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here  				
a	Gross revenue (not including \$ _ of contributions reported on line 1)	6a	88,555		
b	Less direct expenses other than fundraising expenses	6b	96,771		
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	-8,216
7a	Gross sales of inventory, less returns and allowances	7a	205,222		
b	Less cost of goods sold	7b	101,167		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	104,055
8	Other revenue (describe  _____)			8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 			9	164,468

Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	63,572
	13	Professional fees and other payments to independent contractors	13	2,901
	14	Occupancy, rent, utilities, and maintenance	14	46,038
	15	Printing, publications, postage, and shipping	15	5,742
	16	Other expenses (describe )	16	57,592
	17	Total expenses. Add lines 10 through 16 	17	175,845

Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	. . . . .	18	-11,377
	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	369,410
	20	Other changes in net assets or fund balances (attach explanation)	. . . . .	20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20	. . . . .	21	358,033

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	48,997	22 65,531
23	Land and buildings	299,512	23 288,848
24	Other assets (describe  )	32,554	24 28,648
25	Total assets	381,063	25 383,027
26	Total liabilities (describe  )	11,653	26 24,994
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) .	369,410	27 358,033

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? OPERATION OF A FRATERNAL ORGANIZATION			
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			
28 A SUBORDINATE LODGE OF THE GRAND LODGE OF BENEVOLENT PROTECTIVE ORDER OF ELKS WHICH ENGAGES IN CHARITABLE, BENEVOLENT, EDUCATIONAL, AND CIVIC BETTERMENT ACTIVITIES (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		28a	
29 N/A (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		29a	
30 (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		30a	
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		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)				
(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

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	33	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	No
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?	35a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
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	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	
b	Did the organization file Form 1120-POL for this year?	37b	No
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 outstanding at the end of the period covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
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	
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 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	No
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ JEB WILLIAMSON CPA LLC Telephone no ▶ (256) 734-7393 418 FIRST AVE SE Located at ▶ CULLMAN, AL ZIP + 4 ▶ 35055		
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	No
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	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No
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	No

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.

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	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school 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?		
49b	If "Yes," was the related organization a section 527 organization?		

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

50(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

51(d) Total number of other independent contractors each receiving over \$100,000 ▶

Please Sign Here	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 *****		Date 2010-06-25		
Paid Preparer's Use Only	Preparer's signature JEB WILLIAMSON		Date 2010-06-28	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 JEB WILLIAMSON CPA LLC 418 1ST AVE SE CULLMAN, AL 350553405				EIN ▶
					Phone no ▶ (256) 734-7393
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

Additional Data

Software ID:

Software Version:

EIN: 63-0190455

Name: BENEVOLENT & PROTECTIVE
ORDER OF ELKS 1609

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
FREDDIE DAY 1538 PETREA DR CULLMAN,AL 35055	EXALT RULER 0	0		
DAN JONES 901 CONVENT RD NE CULLMAN,AL 35055	LEAD KNIGHT 0	0		
STANLEY SANDLIN 225 CO RD 699 CULLMAN,AL 35055	LOYAL KNIGHT 0	0		
FRANK GRAHAM 1302 MELDRUM ST NE CULLMAN,AL 35057	LECT KNIGHT 0	0		
BETH JONES P O BOX 2221 CULLMAN,AL 35055	SECRETARY 0	4,800		
LEANNE DOUTHIT 431 COUNTY ROAD 845 CULLMAN,AL 35057	TREASURER 0	2,400		
TERRY JESTER 1838 COUNTY ROAD 1162 CULLMAN,AL 35055	TRUSTEE 0	0		
RON MCEWEN 2369 COUNTY ROAD 1282 FALKVILLE,AL 35622	TRUSTEE 0	0		
JIM BLAIR 789 CO RD 703 CULLMAN,AL 35055	TRUSTEE 0	0		
BILL BAGWELL 1407 MAPLE DR NW CULLMAN,AL 35055	TRUSTEE 0	0		
GWEN PARKER 1655 CATOMA LANE NE CULLMAN,AL 35055	TRUSTEE 0	0		

Form

4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment
Sequence No 67

Department of the Treasury
Internal Revenue Service

See separate instructions. Attach to your tax return.

Name(s) shown on return BENEVOLENT & PROTECTIVE ORDER OF ELKS 1609	Business or activity to which this form relates INDIRECT DEPRECIATION	Identifying number 63-0190455
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			
7 Listed property Enter the amount from line 29	7		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9 Tentative deduction Enter the smaller of line 5 or line 8	9		
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 .	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)		
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	19,447
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System						
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		5,768	7 0	HY	200 DB	824
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System						
20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Non-Res Prop Type 1 count 0 Non-Res Prop Type 2 count 0 Non-Res Prop Totals count 0

Part IV Summary (see instructions)		
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	20,271
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) A mortization period or percentage	(f) A mortization for this year
42 A mortization of costs that begins during your 2009 tax year (see instructions)					
43 A mortization of costs that began before your 2009 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2009 Compensation Explanation

Name: BENEVOLENT & PROTECTIVE
ORDER OF ELKS 1609

EIN: 63-0190455

Person Name	Explanation
FREDDIE DAY	
DAN JONES	
STANLEY SANDLIN	
FRANK GRAHAM	
BETH JONES	
LEANNE DOUTHIT	
TERRY JESTER	
RON MCEWEN	
JIM BLAIR	
BILL BAGWELL	
GWEN PARKER	

TY 2009 General Explanation Attachment

Name: BENEVOLENT & PROTECTIVE
ORDER OF ELKS 1609

EIN: 63-0190455

Identifier	Return Reference	Explanation
GENERAL ELECTIONS		YEAR ENDED MARCH 31, 2010 63-0190455 BENEVOLENT & PROTECTIVE ORDER OF ELKS 1609 PO BOX 63 CULLMAN, AL 35056-0063 ELECTING OUT OF THE 50% BONUS DEPRECIATION ALLOWANCE FOR ALL ELIGIBLE DEPRECIABLE PROPERTY THE TAXPAYER ELECTS OUT OF THE 50% FIRST-YEAR BONUS DEPRECIATION ALLOWANCE UNDER IRC SECTION 168(K) FOR ALL ELIGIBLE ASSET CLASSES OF DEPRECIABLE PROPERTY ACQUIRED AFTER DECEMBER 31, 2007 THIS ELECTION APPLIES TO ALL ELIGIBLE DEPRECIABLE PROPERTY PLACED IN SERVICE DURING THE TAX YEAR

TY 2009 Other Assets Schedule**Name:** BENEVOLENT & PROTECTIVE

ORDER OF ELKS 1609

EIN: 63-0190455

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS RECEIVABLE	1,394	1,324
EQUIPMENT	114,907	120,675
LESS ACCUMULATED DEPRECIATION	83,747	93,351
	32,554	28,648

TY 2009 Other Expenses Schedule**Name:** BENEVOLENT & PROTECTIVE

ORDER OF ELKS 1609

EIN: 63-0190455

Description	Amount
EXPENSES	
CONVENTION EXPENSE	3,546
KEY CARD EXPENSE	307
PER CAPITA TAX-GRAND LODG	7,336
PER CAPITA TAX-STATE ASSO	1,449
365 CLUB EXPENSE	864
FLOWERS	94
YOUTH ACTIVITIES EXPENSE	4,814
SCHOLARSHIPS	4,000
TOM PLOPPERT SCHOLARSHIP	1,000
CHILDREN'S CHRISTMAS EXPE	1,662
CADILLAC TICKETS	4,886
BANKCARD FEES	8
SUPPLIES	13,646
BANKCARD FEES	2,902
INSURANCE & BONDS	3,253
LAUNDRY	779
KID'S ROOM EXPENSE	1,450
PAYROLL TAX EXPENSE	5,596

TY 2009 Other Liabilities Schedule**Name:** BENEVOLENT & PROTECTIVE

ORDER OF ELKS 1609

EIN: 63-0190455

Description	Beginning of Year Amount	End of Year Amount
PAYROLL TAXES PAYABLE	1,972	2,048
SALES TAX PAYABLE	1,726	1,014
PREPAID DUES	7,955	21,842
BANKCARDS DEPOSIT (ON NEXT MONTH)		90
	11,653	24,994