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Form **990-EZ**Department of the Treasury
Internal Revenue Service**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)

- 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****A** For the 2009 calendar year, or tax year beginning 04/01/09, and ending 03/31/10**B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organizationBENEVOLENT & PROTECTIVE ORDER OF
ELKS OF THE USA #246

Number and street (or P.O. box, if mail is not delivered to street address)

P.O. BOX 532

Room/suite

City or town, state or country, and ZIP + 4

LIVINGSTON

MT 59047-0532

D Employer identification number

81-0110618

E Telephone number

406-222-2511

F Group Exemption

Number

- **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**J** Tax-exempt status (check only one) — ☒ 501(c) (8) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**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. \$ 129,395**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	5,838
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	18,415
	4	Investment income	4	6,252
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	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 <input type="checkbox"/>		
	6a	Gross revenue (not including reported on line 6)	6a	17,090
	6b	Less direct expenses other than fundraising expenses	6b	6,754
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	10,336	
7a	Gross sales of inventory, less returns and allowances	7a	73,084	
7b	Less cost of goods sold	7b	23,843	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	49,241	
8	Other revenue (describe ► <u>SEE STATEMENT 2</u>)	8	8,716	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	98,798	
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	35,094
	13	Professional fees and other payments to independent contractors	13	1,755
	14	Occupancy, rent, utilities, and maintenance	14	27,459
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ► <u>SEE STATEMENT 3</u>)	16	32,564
	17	Total expenses. Add lines 10 through 16	17	96,872
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,926
	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	163,810
	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	165,736

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	58,515	65,640
23 Land and buildings	7,300	7,300
24 Other assets (describe ► <u>SEE STATEMENT 4</u>)	107,978	100,176
25 Total assets	173,793	173,116
26 Total liabilities (describe ► <u>SEE STATEMENT 5</u>)	9,983	7,380
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	163,810	165,736

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

Form **990-EZ** (2009)P
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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," attached 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
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a		
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 outstanding at the end of the period covered by this return?		X
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		X
40e			
41	List the states with which a copy of this return is filed ▶ <u>NONE</u>		
42a	The organization's books are in care of ▶ <u>BELINDA SCHWEIGERT</u> Telephone no ▶ <u>406-222-2511</u> <u>P.O. BOX 532</u> Located at ▶ <u>LIVINGSTON, MT</u> ZIP + 4 ▶ <u>59047</u>		
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 ▶ _____		X
42c			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input 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		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 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
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 operating 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"

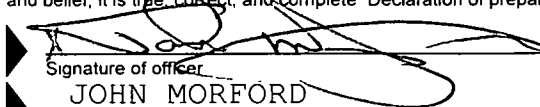
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

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

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

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 JOHN MORFORD Type or print name and title		1X 8/4/2010 Date				
Paid Preparer's Use Only	Preparer's signature	VALERIE HILLMAN	Date	07/21/10	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instr.)	P00387859
	Firm's name (or yours if self-employed), address, and ZIP + 4	HILLMAN & ASSOCIATES, CPA'S 105-1/2 SOUTH SECOND ST LIVINGSTON, MT 59047-2605			EIN	26-3886017	
					Phone no	406-222-2467	
May the IRS discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No							

Federal Statements

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

<u>Description</u>	<u>Amount</u>
MEMBERSHIP DUES	\$ 18,415
TOTAL	\$ 18,415

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

<u>Description</u>	<u>Amount</u>
CONVENTION INCOME	\$ 7,855
OTHER FEES	861
TOTAL	\$ 8,716

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

<u>Description</u>	<u>Amount</u>
BAR SALES	\$
ADVERTISING	236
BANK FEES	391
CASH OVER/SHORT	-153
CONTRACT LABOR	2,028
INSURANCE	1,064
LICENSES	471
OFFICE SUPPLIES	56
UNRELATED BAR SALES	
ADVERTISING	219
BANK FEES	361
CASH OVER/SHORT	-141
CONTRACT LABOR	1,872
INSURANCE	982
LICENSES	434
OFFICE EXPENSE	52
EXPENSES	
ADVERTISING AND PROMOTION	153
OFFICE	1,059
CONFERENCES/MEETINGS	7,275
INSURANCE	4,091
BANK CHARGES	130
CONTRIBUTIONS	2,596
EQUIPMENT RENTAL	361
MISCELLANEOUS EXPENSES	1,337
OFFICERS EXPENSE	345
PER CAPITA - GRAND LODGE	3,500
PER CAPITA - STATE	875
SCHOLARSHIPS	2,500
SUPPLIES	470
TOTAL	\$ 32,564

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

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
INVENTORIES FOR SALE OR USE	\$ 6,494	\$ 7,739
	390,730	390,730
LESS ACCUMULATED DEPRECIATION	289,246	298,293
	<u>107,978</u>	<u>100,176</u>

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

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 1,649	\$ 1,653
DEFERRED REVENUE	6,547	4,139
PAYROLL LIABILITIES	1,787	1,588
	<u>9,983</u>	<u>7,380</u>

Federal Statements**Statement 6 - Form 990-EZ, Part III, Line 31 - Statement of Program Service
Accomplishments****Description**

FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS.
THE ORGANIZATION IS INVOLVED IN CHARITABLE GIVING,
SCHOLARSHIPS AND SPONSORSHIPS TO YOUTHS OF THE COMMUNITY.

Form **4562**
 Department of the Treasury
 Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2009Attachment
Sequence No **67**

(99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return **BENEVOLENT & PROTECTIVE ORDER OF
 ELKS OF THE USA #246**

Identifying number
81-0110618

Business or activity to which this form relates

INDIRECT DEPRECIATION**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
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 instr)**

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	9,051

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	0
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 ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2009 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						
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	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
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	9,051
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2009)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

