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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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 4/1/2009 , and ending 3/31/2010

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
BENEVOLENT & PROTECTIVE ORDER OF #390 VIRGINIA CITY

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 147

City, town, or country State ZIP + 4
VIRGINIA CITY MT 59755-0147

D Employer identification number
81-0237595

E Telephonenumber
(406) 843-5464

F GroupExemption 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 AccountingMethod: ☐ 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: ▶

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 ▶ $ 46,984

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	1,600
2	Program service revenue including government fees and contracts			2	
3	Membership dues and assessments			3	13,048
4	Investment income			4	944
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 ▶ ☐				
a	Gross revenue (not including $ 0 of contributions reported on line 1)	6a	10,403		
b	Less. direct expenses other than fundraising expenses	6b	4,009		
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	6,394
7a	Gross sales of inventory, less returns and allowances	7a	16,724		
b	Less: cost of goods sold	7b	8,471		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	8,253
8	Other revenue (describe ▶ See Attached Statement)			8	4,265
9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶			9	34,504
10	Grants and similar amounts paid (attach schedule)			10	6,187
11	Benefits paid to or for members			11	
12	Salaries, other compensation, and employee benefits			12	
13	Professional fees and other payments to independent contractors			13	930
14	Occupancy, rent, utilities, and maintenance			14	16,299
15	Printing, publications, postage, and shipping			15	978
16	Other expenses (describe ▶ See Attached Statement)			16	13,044
17	**Total expenses.** Add lines 10 through 16 ▶			17	37,438
18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	-2,934
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	163,805
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	160,871

Expenses

Net Assets

SCANNED AUG 10 2010

RECEIVED
JUL 20 2010
OGDEN, UT
IRS-OSC
E1133

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	54,082	22	50,432
23	Land and buildings	114,407	23	111,904
24	Other assets (describe ▶ See Attached Statement)	5,817	24	5,842
25	**Total assets**	174,306	25	168,178
26	**Total liabilities** (describe ▶ See Attached Statement)	10,501	26	7,307
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	163,805	27	160,871

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

(HTA)

Form **990-EZ** (2009)

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

What is the organization's primary exempt purpose? DEFINDED BY NATIONAL CHARTER

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	STATE AND NATIONAL DUES CONTRIBUTED TO HOSPITALS & OTHER CHARITABLE ORGAINIZAIT (Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	28a	6,187
29	YOUTH SCHOLARSHIPS (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	6,187

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
ROBB CLAYPOOL PO BOX 1055 ENNIS MT 59729	Title Exalted Ruler Hr/WK 6.00	0	0	0
SHIRLEY STOREY PO BOX 369 ENNIS MT 59729	Title Secretary Hr/WK 1.00	0	0	0
JOHN CLAYPOOL PO BOX 988 ENNIS MT 59729	Title Treasurer Hr/WK 2.00	0	0	0
JOE BETTINGER PO BOX 82 VIRGINIA CITY MT 59755	Title Leading Knight Hr/WK 1.00	0	0	0
BARB PEARSON PO BOX 1189 ENNIS MT 59729	Title Loyal Knight Hr/WK 1.00	0	0	0
DON WALBORN PO BOX 147 VIRGINIA CITY MT 59755	Title Esquire 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
	Title Hr/WK .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
	Title Hr/WK .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
	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.	33		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34		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?	35a		X
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		X
37 a	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		X
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 ▶ JOHN M. CLAYPOOL, TREASURER Telephone no. ▶ (406) 843-5464			
	Located at ▶ PO BOX 147 City VIRGINIA CITY ST MT ZIP + 4 ▶ 59755			
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		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.?	42c		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 ▶ 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 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. . . . . N/A	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. . . . . N/A	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . N/A	48		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?. . . . . N/A	49a		
b	If "Yes," was the related organization a section 527 organization? . . . . . N/A	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
Name None Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0

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 None Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

d Total number of other independent contractors each receiving over $100,000 . . . . ▶ 0

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

X John Campbell Trea 7/16/2010
Signature of officer Date

X John Campbell Trea
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Renee M Richards, OPA	Date 7/15/2010	Check if self-employed ▶ ☐	Preparer's identifying number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ RENEE M. SIMMONS, PC PO BOX 50061, BILLINGS, MT 59105		EIN ▶ Phone no ▶ (406) 254-9400	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ [X] Yes ☐ No

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2009

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
BENEVOLENT & PROTECTIVE ORDER OF #	990EZ	81-0237595

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	2,320
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	0
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	250,000

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		0
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9		0
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		0
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	0	

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	4,578
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 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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		2,320	7	MQ	200DB	244
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

20 a 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	4,822
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 I, Line 8 (990-EZ) - Other Revenue

4,265

	Description		Amount
1	PATRONAGE DIVIDEND	1	90
2	HALL RENTAL	2	4,175
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10		10	

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

			13,044
1	Travel	1	
2	Meals and entertainment	2	2,250
3	Fundraising	3	377
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	110
6	Depreciation	6	4,822
7	Depletion	7	
8	Equipment rental and maintenance	8	1,003
9	Interest	9	
10	Supplies	10	
11	Telephone	11	427
12	Unrelated business income taxes	12	0
13	INSURANCE	13	3,510
14	LICENSES	14	545
15		15	
16		16	
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	

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

5,817 5,842

	Description	Beginning	End
1	PREPAID EXPENSES	1,617	2,168
2	INVENTORIES	4,200	3,674
3			
4			
5			
6			
7			
8			
9			
10			

Part II, Line 26 (990-EZ) - Liabilities

		10,501	7,307
	Description	Beginning	End
1	DEFERRED DUES & FEES	7,880	6,541
2	GOOD OF THE ORDER PAYABLE	221	391
3	ACCOUNTS PAYABLE	2,400	0
4	HALL DEPOSIT		375
5			
6			
7			
8			
9			
10			

Elections

Election to NOT claim first-year special depreciation - All Property

The Taxpayer elects out of first-year special depreciation for all depreciable property placed in service during the current tax year.