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Short Form
Return of Organization Exempt From Income TaxUnder 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

A For the 2009 calendar year, or tax year beginning 4/01, 2009, and ending 3/31, 2010

B Check if applicable	C Benevolent and Protective Order of Elks Albuquerque Lodge Number 461, Inc. 2430 Centre Avenue SE Albuquerque, NM 87102-1711	D Employer identification number 85-0022483
<input type="checkbox"/> Address change		E Telephone number 505.243.7895
<input type="checkbox"/> Name change		F Group Exemption Number ► 1156
<input type="checkbox"/> Initial return		
<input type="checkbox"/> Termination		
<input type="checkbox"/> Amended return		
<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 527K 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 ► \$ 127,260.

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	7,619.
2 Program service revenue including government fees and contracts	2	1,593.
3 Membership dues and assessments	3	25,141.
4 Investment income	4	23,825.
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 ► <input type="checkbox"/>	6a	
a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	
b Less direct expenses other than fundraising expenses	6c	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	44,654.
7a Gross sales of inventory, less returns and allowances	7b	52,082.
b Less cost of goods sold	7c	-7,428.
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	24,428.
8 Other revenue (describe ► See Statement 1)	9	75,178.
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	10	
10 Grants and similar amounts paid (attach schedule)	11	
11 Benefits paid to or for members	12	14,145.
12 Salaries, other compensation, and employee benefits	13	2,672.
13 Professional fees and other payments to independent contractors	14	
14 Occupancy, rent, utilities, and maintenance	15	
15 Printing, publications, postage, and shipping	16	97,710.
16 Other expenses (describe ► See Statement 2)	17	114,527.
17 Total expenses. Add lines 10 through 16	18	-39,349.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	19	1,128,907.
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)	20	
20 Other changes in net assets or fund balances (attach explanation)	21	1,089,558.
21 Net assets or fund balances at end of year. Combine lines 18 through 20		

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	232,978.	22 218,664.
23 Land and buildings	897,903.	23 876,094.
24 Other assets (describe ► See Statement 3)	13,135.	24 10,516.
25 Total assets	1,144,016.	25 1,105,274.
26 Total liabilities (describe ► See Statement 4)	15,109.	26 15,716.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,128,907.	27 1,089,558.

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

Form 990-EZ (2009)

B

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

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

What is the organization's primary exempt purpose? See Statement 5

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, or other relevant information for each program title

28 See Statement 6(Grants \$) If this amount includes foreign grants, check here ►

28a

29

(Grants \$) If this amount includes foreign grants, check here ►

29a

30

(Grants \$) If this amount includes foreign grants, check here ►

30a

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here ►

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 instrs.)

(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 and deferred compensation	(e) Expense account and other allowances
<u>Darrell Johnson</u> 7416 Northridge Ave. NE Albuquerque, NM 87109	Leading Knight 0	0.	0.	0.
<u>Clifford John Hilliard</u> 12700 Conejo road NE Albuquerque, NM 87123	Trustee 0	0.	0.	0.
<u>Robert C. Parker</u> 2408 Indian School NW Albuquerque, NM 87104	Lecture Knight 0	0.	0.	0.
<u>Jimmie F. Fitzpatrick</u> 7404 Terry Court NE Albuquerque, NM 87110	Secretary 40.00	2,400.	0.	0.
<u>Mary Fitzpatrick</u> 2430 Centre Avenue SE Albuquerque, NM 87102-1711	Tiler 0	0.	0.	0.
<u>William Mann</u> 5312 Irving NW Albuquerque, NM 87114-4673	Trustee 0	0.	0.	0.
<u>Thomas M. Kizer</u> 3120 Glenwood Drive NW, Apt. 4 Albuquerque, NM 87107	Trustee 0	0.	0.	0.
<u>Larry Tomberlin</u> 2430 Centre Avenue SE Albuquerque, NM 87102-1711	Trustee 0	0.	0.	0.
<u>Clifford John Hilliard III</u> 12700 Conejo Road NE Albuquerque, NM 87123	Treasurer 0	0.	0.	0.
<u>Bud Warren</u> 2430 Centre Avenue SE Albuquerque, NM 87102-1711	Trustee 0	0.	0.	0.
<u>Richard DeFroest</u> 405 Miller Road Los Lunas, NM 87031	Exalted Ruler 0	0.	0.	0.
<u>Mary Parker</u> 2408 Indian School Road NW Albuquerque, NM 87104	Inter Guard 0	0.	0.	0.

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

See Statement 7

	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	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	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations Enter	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
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 ► N/A , section 4912 ► N/A ; section 4955 ► N/A	40a	N/A
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	40c	0.
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization	40d	0.
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 ► None		
42a The organization's books are in care of ► Secretary of the Lodge Telephone no ► 505.243.7895 Located at ► 2430 Centre Avenue SE ZIP + 4 ► 87102-1711	42a	
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: ►	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts .	42c	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: ►		
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 <input type="checkbox"/> N/A	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 | 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' | | |

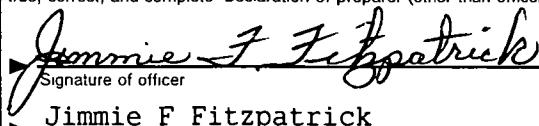
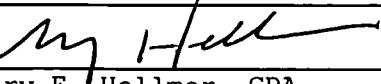
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
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f 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
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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		
	 Jimmie F. Fitzpatrick Signature of officer		
Paid Preparer's Use Only	6-18-10 Date Jimmie F. Fitzpatrick Secretary Type or print name and title		
	Preparer's signature ► 	Date 6-17-10	Check if self employed ► <input checked="" type="checkbox"/> N/A
Firm's name (or yours if self employed), address, and ZIP + 4 ► Gary E. Hellmer, CPA ► 5808 McLeod NE, Suite 0 Albuquerque, NM 87109	EIN ► N/A	Phone no ► (505) 884-5965	

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

BAA

► Yes No

Form 990-EZ (2009)

2009**Federal Statements****Page 1****Benevolent and Protective Order of Elks
Albuquerque Lodge Number 461, Inc.****85-0022483****Statement 1
Form 990-EZ, Part I, Line 8
Other Revenue**

Gaming revenue	\$ 23,321.
Herd advertising	1,107.
Total	<u>\$ 24,428.</u>

**Statement 2
Form 990-EZ, Part I, Line 16
Other Expenses**

Building and grounds	\$ 3,262.
Charity	10,435.
Committee expense	119.
Conferences, Conventions, and Meetings	2,000.
Depreciation	24,426.
Dignitary visit	373.
Equipment repairs and maint.	8,474.
Grand Lodge assessment	5,712.
Insurance	4,890.
Interest	16.
Lodge activities	2,887.
Miscellaneous	639.
Office expense	3,381.
Officers expense	679.
State assessment	1,122.
Taxes and licenses	18,884.
Telephone	2,839.
Utilities	7,572.
Total	<u>\$ 97,710.</u>

**Statement 3
Form 990-EZ, Part II, Line 24
Other Assets**

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable	\$ 3,060.	\$ 3,057.
Furniture and Fixtures	801.	99.
Machinery and Equipment	9,274.	7,360.
Total	<u>\$ 13,135.</u>	<u>\$ 10,516.</u>

**Statement 4
Form 990-EZ, Part II, Line 26
Total Liabilities**

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 1,475.	\$ 2,600.
Deferred Revenue	13,634.	13,116.
Total	<u>\$ 15,109.</u>	<u>\$ 15,716.</u>

Statement 5
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

Dedicated to service in the state and local community through veterans services, furtherance of Americanism, care of the needy, activities for youth, various works of community betterment, and other benevolent and charitable activities and programs.

Statement 6
Form 990-EZ, Part III, Line 28
Statement of Program Service Accomplishments

Dedicated to service in the state and local community through veterans services, furtherance of Americanism, care of the needy, activities for youth, various works of community betterment, and other benevolent and charitable activities and programs.

Statement 7
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? No