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## 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)

2009

► The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

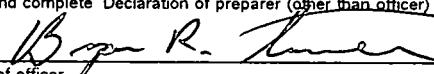
For the 2009 calendar year, or tax year beginning 4/01, 2009, and ending 3/31, 2010

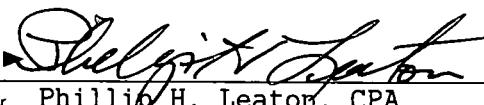
B Check if applicable		C		D Employer Identification Number	
<input type="checkbox"/> Address change	<input type="checkbox"/> Please use IRS label or print or type. See specific instructions.	B.P.O. JUNEAU ELKS LODGE # 420 P.O. BOX 33239 JUNEAU, AK 99803		92-0006445	
<input type="checkbox"/> Name change				E Telephone number	
<input type="checkbox"/> Initial return				1-907-790-4768	
<input type="checkbox"/> Termination					
<input type="checkbox"/> Amended return					
<input type="checkbox"/> Application pending		F Name and address of principal officer BYRAN TURNER Same As C Above		G Gross receipts \$ 648,948.	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (8) (insert no.)		4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
J Website: ► N/A				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list (see instructions)	
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of Formation		H(c) Group exemption number ► 1156	
M State of legal domicile					

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>THE CORPORATION IS ORGANIZED TO FUNCTION AS A LODGE AFFILIATED WITH THE BENEVOLENT AND PROTECTIVE ORDER OF ELKS OF THE UNITED STATES OF AMERICA. THE PURPOSES ARE ENTIRELY BENEVOLENT, FRATERNAL, CHARITABLE, SOCIAL AND NON-PROFIT.</u>		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
Expenses	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of employees (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	20
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	8 Contributions and grants (Part VIII, line 1h)	RECEIVED	
	9 Program service revenue (Part VIII, line 2g)	JUN 06 2010	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	SOSC	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11d)	OGDEN, UT	
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	Prior Year	Current Year
	14 Benefits paid to or for members (Part IX, column (A), line 4)	52,536.	27,773.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	17,172.	15,795.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	-207,418.	51,818.
	b Total fundraising expenses (Part IX, column (D), line 25) ►	137,710.	515.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	32,350.	95,901.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		24,100.
	19 Revenue less expenses. Subtract line 18 from line 12		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	980,768.	1,028,323.
	22 Net assets or fund balances. Subtract line 21 from line 20	6,385.	7,421.
		974,383.	1,020,902.

## Part II Signature Block

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.	
		6/30/2010
	Signature of officer	Date
	Bryan R. TURNER	Exalted Ruler
	Type or print name and title	

Paid Preparer's Use Only	Preparer's signature 	Date 6/4/10	Check if self-employed <input checked="" type="checkbox"/> N/A	Preparer's identifying number (see instructions) N/A
	Firm's name (or yours if self-employed), address, and ZIP + 4 Phillip H. Leaton, CPA ► 1451 S.E. Stuart Lane Milwaukie, OR 97267	EIN ► N/A	Phone no ► (503) 654-4682	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

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

**Part III Statement of Program Service Accomplishments**1. Briefly describe the organization's mission:

THE CORPORATION IS ORGANIZED TO FUNCTION AS A LODGE AFFILIATED WITH THE BENEVOLENT AND PROTECTIVE ORDER OF ELKS OF THE UNITED STATES OF AMERICA. THE PURPOSES ARE ENTIRELY BENEVOLENT, FRATERNAL, CHARITABLE, SOCIAL AND NON-PROFIT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ 24,100. including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
EDUCATION SCHOLARSHIPS. SCHOLARSHIPS RANGE FROM \$500 TO \$1,600 EACH WITH THE MAJORITY OF THE SCHOLARSHIPS BEING FOR \$1,000 EACH. SCHOLARSHIPS TOTALING \$24,100 WERE GIVEN TO 24 STUDENTS.

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4b (Code: \_\_\_\_\_) (Expenses \$ 2,082. including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
YOUTH ACTIVITIES MONETARY SUPPORT AND DONATIONS.

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4c (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

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4d Other program services. (Describe in Schedule O.)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► 26,182.

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

3 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

4 **Section 501(c)(3) organizations** Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V

11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

- Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI
- Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII
- Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII
- Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX
- Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X
- Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X

12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII

12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States? .

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H

	Yes	No
1		X
2	X	
3		X
4		
5		
6		X
7		X
8		X
9		X
10		X
11	X	
12		X
12A	X	
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20		X

## Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	22	X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a	
b Is the organization 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	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	28a	X
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b	X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28c	X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV	29	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	30	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	31	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	32	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	33	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	34	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1	35	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	36	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	37	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI	38	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.		

BAA

Form 990 (2009)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

	Yes	No
1a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	1
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	2
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3b	
4a 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)?	4a	X
b 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.		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	6b	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7c	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7e	X
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	8	
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>	9b	
a Did the organization make any taxable distributions under section 4966?		
b Did the organization make any distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b> Enter:	10a	
a Initiation fees and capital contributions included on Part VIII, line 12	10b	
b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11 Section 501(c)(12) organizations.</b> Enter:	11a	
a Gross income from other members or shareholders	11b	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b	

**Part VI Governance, Management and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions.

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body      **1a** 9  
 b Enter the number of voting members that are independent      **1b** 9

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?      **2** X

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?      **3** X

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?      **4** X

5 Did the organization become aware during the year of a material diversion of the organization's assets?      **5** X

6 Does the organization have members or stockholders? **See Schedule O**      **6** X

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? **See Schedule O**      **7a** X  
 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? **See Schedule O**      **7b** X

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  
 a The governing body?      **8a** X  
 b Each committee with authority to act on behalf of the governing body?      **8b** X

9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O      **9** X

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

10a Does the organization have local chapters, branches, or affiliates?  
 b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?      **10a** X  
**10b** X

11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?      **11** X

11A Describe in Schedule O the process, if any, used by the organization to review this Form 990. **See Schedule O**

12a Does the organization have a written conflict of interest policy? If 'No,' go to line 13.  
 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  
 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done      **12a** X  
**12b**  
**12c**  
**13** X  
**14** X

13 Does the organization have a written whistleblower policy?

14 Does the organization have a written document retention and destruction policy?

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  
 a The organization's CEO, Executive Director, or top management official  
 b Other officers of key employees of the organization  
 If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)      **15a** X  
**15b** X

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  
 b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?      **16a** X  
**16b**

### Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ► **None**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website       Another's website       Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. **See Schedule O**

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ► **LISA BAKER PO BOX 33239 JUNEAU AK 99803 206-353-6405**

## **Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of 'key employees.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont.)**

**1 b Total**

5,400.

0

0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 0

	Yes	No
3		X
4		X
5		X

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**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

## Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	1b Membership dues	1b				
	1c Fundraising events	1c				
	1d Related organizations	1d				
	1e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	27,773.			
	g Noncash contribns included in lns 1a-1f.		\$			
	h Total. Add lines 1a-1f	► 27,773.				
PROGRAM SERVICE REVENUE	2a Membership Dues & Assessments	Business Code	15,795.	15,795.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	►	15,795.			
	3 Investment income (including dividends, interest and other similar amounts)	►	27,815.	27,815.		
	4 Income from investment of tax-exempt bond proceeds	►				
	5 Royalties	►				
	6a Gross Rents	(i) Real	(ii) Personal			
b	Less: rental expenses					
c	Rental income or (loss)					
d	Net rental income or (loss)	►				
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b	Less: cost or other basis and sales expenses	577,050.				
c	Gain or (loss)	553,047.				
d	Net gain or (loss)	24,003.	►	24,003.		
OTHER REVENUE	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c).		515.			
	See Part IV, line 18	a	515.			
	b	Less: direct expenses				
	c	Net income or (loss) from fundraising events	►	515.	515.	
	9a Gross income from gaming activities.	a				
	See Part IV, line 19.	b				
	b	Less: direct expenses				
	c	Net income or (loss) from gaming activities	►			
	10a Gross sales of inventory, less returns and allowances	a				
b	Less: cost of goods sold	b				
c	Net income or (loss) from sales of inventory	►				
	Miscellaneous Revenue	Business Code				
	11a					
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d	►	95,901.	68,128.	0.	
12 Total revenue. See instructions	►				0.	

**Part IX | Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21..				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	24,100.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	5,400.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	2,600.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	1,415.			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	2,693.			
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees	6,591.			
g Other				
12 Advertising and promotion				
13 Office expenses	1,803.			
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,266.			
20 Interest				
21 Payments to affiliates	4,460.			
22 Depreciation, depletion, and amortization				
23 Insurance	346.			
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <u>STORAGE EXPENSE</u>	5,101.			
b <u>CHARITABLE ACTIVITIES</u>	2,082.			
c <u>SUPPLIES</u>	1,165.			
d <u>TELEPHONE</u>	624.			
e <u>DATA PROCESSING</u>	423.			
f All other expenses	1,029.			
<b>25 Total functional expenses</b> Add lines 1 through 24f	<b>65,098.</b>			
26 <b>Joint costs.</b> Check here ► <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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Form 990 (2009)

## Part X | Balance Sheet

		(A) Beginning of year		(B) End of year
<b>ASSETS</b>	1 Cash – non-interest-bearing	27,209.	1	31,283.
	2 Savings and temporary cash investments	18,833.	2	19,938.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	2,165.	7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10,565.		
	b Less: accumulated depreciation.	10b 7,187.	10c 3,982.	3,378.
	11 Investments – publicly-traded securities	928,579.	11	973,724.
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	980,768.	16	1,028,323.	
<b>LIABILITIES</b>	17 Accounts payable and accrued expenses	1,027.	17	1,211.
	18 Grants payable		18	
	19 Deferred revenue	5,130.	19	6,000.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	228.	25	210.
	<b>26 Total liabilities.</b> Add lines 17 through 25	6,385.	26	7,421.
<b>NET ASSETS OR FUNDS</b>	<b>Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>			
	27 Unrestricted net assets	21,504.	27	18,652.
	28 Temporarily restricted net assets	952,879.	28	1,002,250.
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	974,383.	33	1,020,902.
	<b>34 Total liabilities and net assets/fund balances.</b>	980,768.	34	1,028,323.

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Form 990 (2009)

**Part XI | Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a	X	
2b		X
2c		X
3a		X
3b		

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Form 990 (2009)

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2009**Open to Public  
Inspection

Name of the organization

B.P.O. JUNEAU ELKS LODGE # 420

Employer identification number

92-0006445

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts** Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit?  Yes  No

**Part II Conservation Easements** Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets**  
Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**Part III | Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

a  Public exhibition  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange programs  
 e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV | Escrow and Custodial Arrangements** Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**Part V | Endowment Funds** Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net Investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► \_\_\_\_\_ %

b Permanent endowment ► \_\_\_\_\_ %

c Term endowment ► \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations . . .

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

	Yes	No
3a(i)		
3a(ii)		
3b		

**Part VI | Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		10,565.	7,187.	3,378.
e Other				

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) ► 3,378.

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Schedule D (Form 990) 2009

**Part VII** Investments—Other Securities See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		

**Part IX Other Assets (See Form 990 Part X line 15) N/A**

**Total.** (Column (b) must equal Form 990, Part X, col (B), line 15)

**Part X Other Liabilities (See Form 990, Part X, line 25)**

(a) Description of Liability	(b) Amount
Federal Income Taxes	
<b>PAYROLL TAXES PAYABLE</b>	<b>210.</b>

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ► 210.

**2. FIN 48 Footnote.** In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

N/A

- 1 Total revenue (Form 990, Part VIII, column (A), line 12)
- 2 Total expenses (Form 990, Part IX, column (A), line 25)
- 3 Excess or (deficit) for the year. Subtract line 2 from line 1
- 4 Net unrealized gains (losses) on investments
- 5 Donated services and use of facilities
- 6 Investment expenses
- 7 Prior period adjustments
- 8 Other (Describe in Part XIV)
- 9 Total adjustments (net). Add lines 4 through 8
- 10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A**

- 1 Total revenue, gains, and other support per audited financial statements
- 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:
  - a Net unrealized gains on investments
  - b Donated services and use of facilities
  - c Recoveries of prior year grants
  - d Other (Describe in Part XIV)
- e Add lines 2a through 2d
- 3 Subtract line 2e from line 1
- 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:
  - a Investments expenses not included on Form 990, Part VIII, line 7b
  - b Other (Describe in Part XIV)
- c Add lines 4a and 4b
- 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1)

1

2

3

4

5

### Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

N/A

- 1 Total expenses and losses per audited financial statements
- 2 Amounts included on line 1 but not on Form 990, Part IX, line 25:
  - a Donated services and use of facilities
  - b Prior year adjustments
  - c Other losses
  - d Other (Describe in Part XIV)
- 3 Subtract line 2e from line 1
- 4 Amounts included on Form 990, Part IX, line 25, but not on line 1:
  - a Investments expenses not included on Form 990, Part VIII, line 7b
  - b Other (Describe in Part XIV)
- 5 Total expenses. Add lines 3 and 4c (This must equal Form 990, Part I, line 18.)

1

2

3

4

4

## **Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part XIV Supplemental Information (continued)**

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**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22.  
Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCHOLARSHIPS	24		24,100.		

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## Part I. Line 2 - Grantmaker's Description of How Grants are Used

THE LODGE IS ADVISED OF POTENTIAL RECIPIENTS OF SCHOLARSHIPS BY THE LOCAL HIGH SCHOOLS. SCHOLARSHIPS ARE PAID DIRECTLY TO THE RECIPIENTS' SCHOOL OF HIGHER EDUCATION. THE SCHOOLS NOTIFY THE LODGE IF ANY STUDENT IS NO LONGER ENROLLED OR FULL TIME BASIS.

## FULL-TIME BASTS

## Related Organizations and Unrelated Partnerships

- Complete if the organization answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37.  
► Attach to Form 990. ► See separate instructions.

### Name of the organization

B.P.O. JUNEAU ELKS LODGE # 420

**Part I Identification of Disregarded Entities** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct, controlling entity
<u>3POE OF THE UNITED STATES OF AMERICA</u>					
<u>2750 NORTH LAKEVIEW AVENUE</u>					
<u>CHICAGO, IL 60614-1889</u>					
<u>ALASKA STATE ELKS ASSOCIATION</u>					
<u>PO BOX 290</u>					
<u>KENAI, AK 99611</u>					
<u></u>					

## Classification of Related Organizations Available as a Resource

Identification of Related Organizations Available as a Partnership (Comments if the organization concerned is to Form 990 Part IV lines 21-23)

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**Part V Transactions With Related Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV:

- a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity.
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

<b>(A)</b> Name of other organization	<b>(B)</b> Transaction type (a-r)	<b>(C)</b> Amount involved
(1) BPOE OF THE UNITED STATES OF AMERICA	b	3,122.
(2) ALASKA STATE ELKS ASSOCIATION	b	1,338.
(3)		
(4)		
(5)		
(6)		

**Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total asset or gross revenue) that was not a related organization. See Instructions regarding exclusion for certain investment partnerships.

**SCHEDULE O**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990**

OMB No 1545-0047

**2009****Open to Public  
Inspection**

Name of the organization

B.P.O. JUNEAU ELKS LODGE # 420

Employer identification number

92-0006445

**Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder**

THE LODGE CONSISTS ENTIRELY OF MEMBERS WHO MAINTAIN THEIR MEMBERSHIP BY PAYING ANNUAL DUES.

**Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body**

ALL DECISIONS AND EXPENDITURES ARE PRESENTED ON THE LODGE FLOOR AND ARE VOTED ON BY THE MEMBERSHIP.

**Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders**

SEE ABOVE RESPONSE.

**Form 990, Part VI, Line 11 - Form 990 Review Process**

A DRAFT COPY OF THE RETURN WAS PRESENTED TO THE LODGE AUDIT COMMITTEE FOR THEIR REVIEW AND APPROVAL PRIOR TO SUBMISSION OF THE TAX RETURN.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

ALL MATTERS INVOLVING THE LODGE ARE BROUGHT TO THE LODGE FLOOR FOR DISCUSSION. ALL NEW MEMBERS RECEIVE A COPY OF THE BI-LAWS WHEN THEY ARE INITIATED.

Name of the organization

B.P.O. JUNEAU ELKS LODGE # 420

Employer identification number

92-0006445

Depreciation and Amortization  
(Including Information on Listed Property)

2009

Attachment  
Sequence No 67Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return  
B.P.O. JUNEAU ELKS LODGE # 420Identifying number  
92-0006445

Business or activity to which this form relates

Form 990/990-PF

## 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 <b>smaller</b> 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 instrs)	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	
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	
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	