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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**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2009 calendar year, or tax year beginning 5/1/2009, and ending 4/30/2010

**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 PARKERSBUR LOYAL ORDER OF MOOSE #  
 Doing Business As \_\_\_\_\_  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
P O BOX 1582  
 City or town, state or country, and ZIP + 4  
PARKERSBURG WV 26102

**D** Employer identification number 55-0221134

**E** Telephone number (304) 422-6176

**G** Gross receipts \$ 347,006

**F** Name and address of principal officer  
DANNY PERRY STREET, PARKERSBURG, WV 26101

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)

**I** Tax-exempt status  501(c) ( 8 ) ◀ (insert no)  4947(a)(1) or  527

**J** Website: ▶ N/A

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation \_\_\_\_\_

**M** State of legal domicile \_\_\_\_\_

**H(c)** Group exemption number ▶ \_\_\_\_\_

**Part I Summary**

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities	<u>THE LODGE UNITES ITS MEMBERS IN THE BONDS OF FRATERNITY, BENEVOLENCE, AND CHARITY. THIS IS ACCOMPLISHED THROUGH A YEAR ROUND SCHEDULE OF SOCIAL AND RECREATIONAL ACTIVITIES FOR MEMBERS AND THEIR FAMILIES. ESTIMATED TO 1900</u>	
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<u>3</u>	<u>0</u>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>0</u>
	<b>5</b>	Total number of employees (Part V, line 2a)	<u>5</u>	<u>0</u>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<u>6</u>	<u>0</u>
	<b>7a</b>	Total gross unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0</u>
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u>	<u>0</u>	
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year <u>50,276</u>	Current Year <u>28,128</u>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<u>9,782</u>	<u>8,989</u>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>38</u>	<u>16</u>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>295,144</u>	<u>209,562</u>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>355,240</u>	<u>246,695</u>
	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>0</u>	<u>0</u>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>160,317</u>	<u>154,864</u>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶	<u>0</u>	<u>0</u>
Net Assets or Fund Balances	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	<u>161,872</u>	<u>141,991</u>
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>322,189</u>	<u>296,855</u>
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<u>33,051</u>	<u>-50,160</u>
	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year <u>1,219,243</u>	End of Year <u>1,172,606</u>
	<b>21</b>	Total liabilities (Part X, line 26)	<u>298,393</u>	<u>321,053</u>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<u>920,850</u>	<u>851,553</u>

**Part II Signature Block**

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

Sign Here

Shirley Davis | 9-13-10  
 Signature of officer | Date  
Shirley Davis office mgr  
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature Nicole Hunt | Date 9/10/2010  
 Check if self-employed  | Preparer's identifying number (see instructions) \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4 ANGELL ACCOUNTING ASSOCIATES  
224 WALNUT STREET, RAVENSWOOD, WV 26164 | EIN ▶ \_\_\_\_\_  
 Phone no ▶ (304) 273-5406

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

**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission.

THE LODGE UNITES ITS MEMBERS IN THE BONDS OF FRATERNITY, BENEVOLENCE, AND CHARITY, THIS IS ACCOMPLISHED THROUGH A YEAR ROUND SCHEDULE OF SOCIAL AND RECREATIONAL ACTIVITIES FOR MEMBERS AND THEIR FAMILIES

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 \$ \_\_\_\_\_ 0 including grants of \$ \_\_\_\_\_ 0) (Revenue \$ \_\_\_\_\_ 0)

THE LODGE UNITES ITS MEMBERS IN THE BONDS OF FRATERNITY

4b (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ 0 including grants of \$ \_\_\_\_\_ 0) (Revenue \$ \_\_\_\_\_ 0)

4c (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ 0 including grants of \$ \_\_\_\_\_ 0) (Revenue \$ \_\_\_\_\_ 0)

4d Other program services (Describe in Schedule O) (Expenses \$ \_\_\_\_\_ 0 including grants of \$ \_\_\_\_\_ 0) (Revenue \$ \_\_\_\_\_ 0)

4e Total program service expenses ▶ 0

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?		X
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 . . . . .		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .		
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> 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 . . . . .		X
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 . . . . .		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
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 . . . . .		X
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 . . . . .		X
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 . . . . .	X	
	• 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 statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .		X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional . . . . .	Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
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 . . . . .		X
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 . . . . .		X
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 . . . . .		X
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 . . . . .		X
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 . . . . .		X
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 . . . . .		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .		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 . . . . .		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 . . . . .		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 . . . . .		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, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
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? . . . . .		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .		
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 . . . . .		
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 . . . . .		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 . . . . .		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):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		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 . . . . .		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		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 . . . . .		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 . . . . .		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 . . . . .		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 . . . . .		X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		
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 . . . . .		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 . . . . .		X

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

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

**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**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body . . . . .		
<b>1b</b>	Enter the number of voting members that are independent . . . . .		
<b>2</b>	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? . . . . .		X
<b>3</b>	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? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .		X
<b>6</b>	Does the organization have members or stockholders? . . . . .		X
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .		X
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .		X
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .		X
<b>9</b>	Is there any officer, director, 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 . . . . .		X

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

		Yes	No
<b>10a</b>	Does the organization have local chapters, branches, or affiliates? . . . . .		X
<b>b</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? . . . . .		X
<b>11</b>	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .		X
<b>11A</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .		X
<b>b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		
<b>c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .		
<b>13</b>	Does the organization have a written whistleblower policy? . . . . .		X
<b>14</b>	Does the organization have a written document retention and destruction policy? . . . . .		X
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official . . . . .		X
<b>b</b>	Other officers or key employees of the organization . . . . .		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions.) . . . . .		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>b</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? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ►
- 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.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► SHIRLEY DAVIS 304-422-6176  
 PARKERSBURG, WV 26101





**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 0				
	b Membership dues	1b 4,846				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 23,282				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 0				
	g Noncash contributions included in lines 1a-1f: \$	0				
	h Total. Add lines 1a-1f	▶ 28,128				
	Program Service Revenue	2a COMMITTEE INCOME	Business Code	8,989		
b			0			
c			0			
d			0			
e			0			
f All other program service revenue			0			
g Total. Add lines 2a-2f		▶ 8,989				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)	▶ 16			
	4 Income from investment of tax-exempt bond proceeds	▶ 0				
	5 Royalties	▶ 0				
	6a Gross Rents	(i) Real				
		(ii) Personal				
		c Rental income or (loss)	0	0		
	d Net rental income or (loss)	▶ 0				
	7a Gross amount from sales of assets other than inventory	(i) Securities	0	0		
		(ii) Other				
		b Less: cost or other basis and sales expenses	0	0		
		c Gain or (loss)	0	0		
	d Net gain or (loss)	▶ 0				
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	a	0			
		b Less direct expenses	b 0			
		c Net income or (loss) from fundraising events	▶ 0			
	9a Gross income from gaming activities See Part IV, line 19	a	0			
		b Less: direct expenses	b 0			
		c Net income or (loss) from gaming activities	▶ 0			
	10a Gross sales of inventory, less returns and allowances	a	309,873			
		b Less cost of goods sold	b 100,311			
c Net income or (loss) from sales of inventory		▶ 209,562				
Miscellaneous Revenue		Business Code				
11a		0				
b		0				
c		0				
d All other revenue		0				
e Total. Add lines 11a-11d	▶ 0					
12 Total revenue. See instructions	▶ 246,695	0	0	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	0			
2 Grants and other assistance to individuals in the U S. See Part IV, line 22 .	0			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees .	0			
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 . . . . .	138,829		138,829	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) .	0			
9 Other employee benefits . . . . .	0			
10 Payroll taxes . . . . .	16,035			
11 Fees for services (non-employees):				
a Management . . . . .	0			
b Legal . . . . .	2,525			
c Accounting . . . . .	0			
d Lobbying . . . . .	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees . . . . .	0			
g Other . . . . .	0			
12 Advertising and promotion . . . . .	4,356			
13 Office expenses . . . . .	163			
14 Information technology . . . . .	0			
15 Royalties . . . . .	0			
16 Occupancy . . . . .	35,255			
17 Travel . . . . .	1,300			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .	0			
19 Conferences, conventions, and meetings . . . . .	0			
20 Interest . . . . .	24,816			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	11,616	0	11,616	0
23 Insurance . . . . .	6,692			
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 BANK CHARGES AND FEES . . . . .	4,304			
b FIRE AND POLICE FEES . . . . .	674			
c ENTERTAINMNT . . . . .	22,923			
d MISC/ TITLE/ LICENSES . . . . .	1,761			
e POSTAGE . . . . .	1,009			
f All other expenses DUES & SUPPLIES . . . . .	24,597			
25 Total functional expenses. Add lines 1 through 24f	296,855	0	150,445	0
26 Joint costs. 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 . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	1	Cash—non-interest-bearing . . . . .	41,577	1	19,378	
	2	Savings and temporary cash investments . . . . .		2		
	3	Pledges and grants receivable, net . . . . .	0	3	0	
	4	Accounts receivable, net . . . . .	2,611	4	2,258	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .	0	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 . . . . .	0	6		
	7	Notes and loans receivable, net . . . . .	0	7	0	
	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 . . . . .	10a	1,209,811		
	b	Less: accumulated depreciation . . . . .	10b	58,841	10c	1,150,970
	11	Investments—publicly traded securities . . . . .	0	11	0	
	12	Investments—other securities See Part IV, line 11 . . . . .	0	12	0	
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0	
	14	Intangible assets . . . . .	0	14	0	
	15	Other assets See Part IV, line 11 . . . . .	0	15	0	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	1,219,243	16	1,172,606		
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .	7,848	17	0	
	18	Grants payable . . . . .		18		
	19	Deferred revenue . . . . .		19		
	20	Tax-exempt bond liabilities . . . . .	0	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 . . . . .	0	22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	287,787	23	317,660	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .	0	24	0	
	25	Other liabilities Complete Part X of Schedule D . . . . .	2,758	25	3,393	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	298,393	26	321,053	
<b>Net Assets or Fund Balances</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 . . . . .	920,850	27	851,553	
	28	Temporarily restricted net assets . . . . .		28		
	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, or equipment fund . . . . .		31		
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .		32		
	33	<b>Total net assets or fund balances . . . . .</b>	920,850	33	851,553	
34	<b>Total liabilities and net assets/fund balances . . . . .</b>	1,219,243	34	1,172,606		

**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
<b>2a</b>		X
<b>2b</b>		X
<b>2c</b>		
<b>3a</b>		
<b>3b</b>		

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Name of the organization

Employer identification number

PARKERSBUR LOYAL ORDER OF MOOSE #1

55-0221134

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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...?, 6 Did the organization inform all grantees...?

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 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 easements it holds?, 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 section 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: Description, Amount. Rows include: 1a 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, 1b 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, 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

**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 the 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
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	0

**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 the 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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	0	0			

**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:

	Yes	No
<b>(i)</b> unrelated organizations		
<b>(ii)</b> related organizations		
<b>b</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

**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
<b>1a</b> Land	0	249,000		214,528
<b>b</b> Buildings	0	249,000	34,472	214,528
<b>c</b> Leasehold improvements	0	43,119	24,369	18,750
<b>d</b> Equipment	0	776,821	0	776,821
<b>e</b> Other	0	0	0	0

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶ 1,224,627





**Part XIV** Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1	Gross receipts . . . . .	0	0	0
	2	Less Charitable contributions . . . . .	0	0	0
	3	Gross income (line 1 minus line 2) . . . . .	0	0	0
Direct Expenses	4	Cash prizes . . . . .	0	0	0
	5	Noncash prizes . . . . .	0	0	0
	6	Rent/facility costs . . . . .	0	0	0
	7	Food and beverages . . . . .	0	0	0
	8	Entertainment . . . . .	0	0	0
	9	Other direct expenses . . . . .	0	0	0
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . .			
11	Net income summary. Combine line 3, column (d), and line 10 . . . . .				0

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))	
		1	Gross revenue . . . . .			
Direct Expenses	2	Cash prizes . . . . .				0
	3	Noncash prizes . . . . .				0
	4	Rent/facility costs . . . . .				0
	5	Other direct expenses . . . . .				0
6	Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				( 0)	
8	Net gaming income summary. Combine line 1, column d, and line 7 . . . . .				0	

- 9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_
- a Is the organization licensed to operate gaming activities in each of these states? \_\_\_\_\_
- b If "No," explain.  
\_\_\_\_\_
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  
b If "Yes," explain:  
\_\_\_\_\_
- 11 Does the organization operate gaming activities with nonmembers? \_\_\_\_\_
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? \_\_\_\_\_

	Yes	No
9a		
10a		
11		
12		

		Yes	No				
<b>13</b> Indicate the percentage of gaming activity operated in <table border="1" style="float:right; margin-top:10px; border-collapse: collapse;"> <tr> <td style="padding: 2px;"><b>13a</b></td> <td style="padding: 2px;">%</td> </tr> <tr> <td style="padding: 2px;"><b>13b</b></td> <td style="padding: 2px;">%</td> </tr> </table>	<b>13a</b>	%	<b>13b</b>	%			
<b>13a</b>	%						
<b>13b</b>	%						
<b>a</b> The organization's facility <b>b</b> An outside facility							
<b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records:  Name ▶ .....  Address ▶ .....							
<b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue?	<b>15a</b>						
<b>b</b> If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ ..... and the amount of gaming revenue retained by the third party ▶ \$ .....							
<b>c</b> If "Yes," enter name and address of the third party  Name ▶ .....  Address ▶ .....							
<b>16</b> Gaming manager information  Name ▶ .....  Gaming manager compensation ▶ \$ ..... 0  Description of services provided ▶ .....  <input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor							
<b>17</b> Mandatory distributions  <b>a</b> Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	<b>17a</b>						
<b>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ .....							

**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990**

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

▶ Attach to Form 990.

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

PARKERSBUR LOYAL ORDER OF MOOSE #1

55-0221134

Area with horizontal dashed lines for providing supplemental information.

**Form 4562 Statement - 990** 4/30/2010

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec. 179, Bonus	2009 Deprec	2009 Accum Deprec
<b>Depreciation Detail</b>															
<b>MACRS deductions for prior years (Line 17)</b>															
	BUILDING	1/1/2007	R-5	100.00%	249,000	0	0	0	249,000	39	SL/GDS	MM	28,088	6,384	34,472
	IMPROVEMENTS PAF	6/11/2008	R-2	100.00%	36,451	0	18,226	0	18,225	15	150DB	HY	19,137	1,731	20,868
	Total MACRS deductions for prior years (Line 17)														
					285,451	0	18,226	0	267,225				47,225	8,115	55,340
<b>GDS 15-year property (Line 19e)</b>															
	IMPROVEMENTS LOT	7/1/2009	R-2	100.00%	6,668	0	3,334	0	3,334	15	150DB	HY	0	167	3,501
	Total GDS 15-year property (Line 19e)														
					6,668	0	3,334	0	3,334				0	167	3,501
	<b>Subtotal Depreciation</b>														
					292,119	0	21,560	0	270,559				47,225	8,282	58,841
	<b>Total Depreciation and Amortization</b>														
					292,119	0	21,560	0	270,559				47,225	8,282	58,841

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ See separate instructions.

OMB No 1545-0123

**2009**

Name: **PARKERSBUR LOYAL ORDER OF MOOSE #1** Employer identification number: **55-0221134**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example 100 shares of Z Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37				2
3	Short-term gain or (loss) from like-kind exchanges from Form 8824				3
4	Unused capital loss carryover (attach computation)				4 ( )
5	Net short-term capital gain or (loss). Combine lines 1 through 4				5 0

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

(a) Description of property	(b) Date acquired	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss)
6					
7	Enter gain from Form 4797, line 7 or 9				7
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37				8
9	Long-term gain or (loss) from like-kind exchanges from Form 8824				9
10	Capital gain distributions (see instructions)				10
11	Net long-term capital gain or (loss). Combine lines 6 through 10				11 0

**Part III Summary of Parts I and II**

12	Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12	0
13	Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	0
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns if the corporation has qualified timber gain, also complete Part IV.	14	0

Note. If losses exceed gains, see **Capital losses** in the instructions

**Part IV Alternative Tax for Corporations with Qualified Timber Gain. Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions**

15	Enter qualified timber gain (as defined in section 1201(b)(2))	15	
16	Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return	16	0
17	Enter the smallest of: (a) the amount on line 15, (b) the amount on line 16, or (c) the amount on Part III, line 13.	17	0
18	Multiply line 17 by 15%	18	0
19	Subtract line 13 from line 16. If zero or less, enter -0-	19	0
20	Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed.	20	
21	Add lines 17 and 19	21	0
22	Subtract line 21 from line 16. If zero or less, enter -0-	22	0
23	Multiply line 22 by 35%	23	0
24	Add lines 18, 20, and 23.	24	0
25	Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed.	25	
26	Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return.	26	0

# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No **67**

Name(s) shown on return <b>PARKERSBUR LOYAL ORDER OF MOOSE #1990</b>	Business or activity to which this form relates	Identifying number <b>55-0221134</b>
---	---	---

**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 . . . . .	<b>1</b>	250,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	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 . . . . .	<b>5</b>	250,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property Enter the amount from line 29 . . . . .	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	0
9 Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .	<b>9</b>	0
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562. . . . .	<b>10</b>	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>	0
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 . . . . .	<b>13</b>	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) . . . . .	<b>14</b>	3,334
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	

**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 . . . . .	<b>17</b>	8,115
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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		3,334	15	HY	150DB	167
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs.	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 . . . . .	<b>21</b>	
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 . . . . .	<b>22</b>	11,616
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

For Paperwork Reduction Act Notice, see separate instructions.