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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2009****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

**A** For the 2009 calendar year, or tax year beginning

April 1, 2009, and ending

May 31, 2010

**B** Check if applicable:

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

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

**C** Name of organization

BPO EIK'S #198 Palkalburg

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

PO Box 555

Room/suite

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

Palkalburg WV 26102-0555

**D** Employer identification number

55-0122850

**E** Telephone number

304-422-6546

**F** Group Exemption Number

1156

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting Method ☐ Cash ☐ Accrual  
Other (specify) ►

**I** Website: ►**J** Tax-exempt status (check only one) — ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b to line 9 to determine gross receipts. If \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	16577
	2	Program service revenue including government fees and contracts	2	5548
	3	Membership dues and assessments	3	11347
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input checked="" type="checkbox"/>		
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	12689
	b	Less: direct expenses other than fundraising expenses	6b	9630
Expenses	7a	Gross sales of inventory, less returns and allowances	7a	46612
	b	Less: cost of goods sold	7b	22896
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	23716
	8	Other revenue (describe: See Attached)	8	17500
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	77747
	10	Grants and similar amounts paid (attach schedule) See Part III	10	5198
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	2121
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	12044
Net Assets	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe: See Attached)	16	38119
	17	<b>Total expenses.</b> Add lines 10 through 16	17	76482
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1265
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	45007
	20	Other changes in net assets or fund balances (attach explanation) Capital Appreciation	20	19295
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	64302

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	39416	58496
23 Land and buildings		
24 Other assets (describe: Equipment, Inventory)	5953	6868
25 <b>Total assets</b>	45449	65364
26 <b>Total liabilities</b> (describe: other payables)	452	1062
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	45007	64302

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

Cat No 106421

Form 990-EZ (2009)

SCANNED AUG 09 2010

P 3

## Expenses

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

- |    |  |   |     |      |
|----|--|---|-----|------|
| 28 | Student of the year - High school seniors debate current topics for scholarship money. Apica 85 students complete.                                       | (Grants \$ ) If this amount includes foreign grants, check here | 28a | 3000 |
| 29 | EW's Natl Foundation - Donation - largest grant of college scholarships; drug awareness programs for children. Veterans programs - thousands are helped. | (Grants \$ ) If this amount includes foreign grants, check here | 29a | 850  |
| 30 | ON EW's Natl Project - operates 2 handicapped kids camps in WY. Apica 120 kids attend.   | (Grants \$ ) If this amount includes foreign grants, check here | 30a | 1142 |
| 31 | Other program services (attach schedule) . Soccer shoot, Hoop shoot, Vc Hospital   | (Grants \$ ) If this amount includes foreign grants, check here | 31a | 200  |
| 32 | Total program service expenses (add lines 28a through 31a)   |   | 32  | 5198 |

Instructions for Part IV )

[illegible]

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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		✓
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> 0		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		✓
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		✓
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ ; section 4955 ▶		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
<b>41</b> List the states with which a copy of this return is filed. ▶		
<b>42a</b> The organization's books are in care of ▶ <u>Jim Perkins</u> Telephone no. ▶ <u>301-422-6546</u> Located at ▶ <u>515 Market St., REAR, Parkersburg WV</u> ZIP + 4 ▶ <u>26101</u>		
<b>b</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)?	Yes	No
If "Yes," enter the name of the foreign country: ▶		✓
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
If "Yes," enter the name of the foreign country ▶		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

- |  | Yes        | No |
|--|------------|----|
| <b>46</b> 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 | <b>46</b>  |    |
| <b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II   | <b>47</b>  |    |
| <b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   | <b>48</b>  |    |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?   | <b>49a</b> |    |
| <b>b</b> If "Yes," was the related organization a section 527 organization?  | <b>49b</b> |    |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

**f** Total number of other employees paid over \$100,000 0

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000 0

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**

Signature of officer: Francis J. McFarland Date: 6-29-10

Type or print name and title: Francis J. McFarland, Audit Chairman

**Paid Preparer's Use Only**

Preparer's signature: [Signature] Date:  

Firm's name (or yours if self-employed), address, and ZIP + 4:  

Check if self-employed: ☐ EIN:  

Preparer's identifying number (See instructions):   Phone no:  

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Form 990-EZ  
(2009)

BPO EIKS # 198

PAIKESBURG

SS-0128850

Part I, Line 8, Other Revenue -

1. Lottery Sales	5277
2. Daily & Weekly Drawing	1761
3. Tips	2378
4. Machines	202
5. Pool Tables	1109
6. Juke Box	1434
7. Stamp Machine	2716
8. Super Bowl	210
9. Misc.	2237
10. Uncategorized	50
11 Other	<u>126</u>
	17500

Part I, line 16, Other Expenses -

1. Grand Lodge Convention	100
2. WY Elk's Assoc. DUES	720
3. PER Dinner	22
4. RE Moments	157
5. State Convention	337
6. Memorial Service	48
7. Citizen of the Year	67
8. Bank Svc Charge	167
9. Bulletin Exp	1019
10. WC INS.	12
11. Misc	4093
12. Office Exp.	507
13. License & Permits	2816
14. DDBER Dinner	88
15. Postage	249
16. Utilities	9616
17. Supplies	2494
18. PAYROLL TAXES	424
19. Other	589
20. Aids to club	189
21. Auto Exp	900
22. Contributions	917
23. Weekly Drawing	409
24. DUES & Subscriptions	3360
25. Equip Rental	30
26. Insurance	1089
27. Machine Direct	1811
28. Lottery	4250

## Part 1, line 16, Other Exp. (cont.)

29. Outside SACS

1284

30. Repairs &amp; Main.

143

31. BOO TAXES

180

38119