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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than $200,000 and total assets less than $500,000 at the end of the year may use this form
▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2010

Open to Public Inspection

A **For the 2010 calendar year, or tax year beginning** 4/1/2010 , **and ending** 3/31/2011

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

C Name of organization
BENEVOLENT OF PROTECTIVE ORDER OF DECATUR LODGE 993

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
327 N 3RD ST

City or town | state or country | ZIP + 4
DECATUR | IN | 46733-1329

D **Employer identification number**
35-0173358

E Telephone number
260-724-3613

F Group Exemption Number ▶ 1156

G Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶

I **Website:** ▶ N/A

J **Tax-exempt status** (check only one) — ☐ 501(c)(3) ☒ 501(c) (8) ◀ (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 $50,000
A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 92,004

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)
Check if the organization used Schedule O to respond to any question in this Part I . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	1,432
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	12,017
	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	0
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a	4,883	
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	17,578	
	c	Less. direct expenses from gaming and fundraising events	6c	3,429	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	19,032
	7a	Gross sales of inventory, less returns and allowances	7a	55,194	
	b	Less: cost of goods sold	7b	42,538	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	12,656
	8	Other revenue (describe in Schedule O)		8	900
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	46,037
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	3,317
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	100
	13	Professional fees and other payments to independent contractors		13	5,598
	14	Occupancy, rent, utilities, and maintenance		14	9,660
	15	Printing, publications, postage, and shipping		15	176
	16	Other expenses (describe in Schedule O)		16	28,401
	17	**Total expenses.** Add lines 10 through 16		17	47,252
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-1,215
	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	32,042
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	30,827

Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	10,965	22	8,823
23	Land and buildings	53,997	23	50,128
24	Other assets (describe in Schedule O)	3,984	24	4,041
25	**Total assets**	68,946	25	62,992
26	**Total liabilities** (describe in Schedule O)	36,904	26	32,165
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	32,042	27	30,827

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☐

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

What is the organization's primary exempt purpose? FRATERNAL BENEFICIARY

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28	(Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	
29	(Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses.** (add lines 28a through 31a) ▶	32	0

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
CASSANDRA GEMMER 333 N 4TH ST DECATUR IN 46733	Title ER Hr/WK 20.00	0		
DON WILLIAMS III 1009 MARSHALL ST DECATUR IN 46733	Title LEADING KNIGHT Hr/WK 10.00	0		
ANDY GEMMER 333 N 4TH ST DECATUR IN 46733	Title LOYAL KNIGHT Hr/WK 10 00	0		
BILL BOSCH 121 BERSHIRE DR DECATUR IN 46733	Title LECTURING KNIGHT Hr/WK 10.00	0		
HEATHER WILLIAMS 1009 MARSHALL ST DECATUR IN 46733	Title SECRETARY Hr/WK 15.00	100		
TED SILLS 210 S 4TH ST DECATUR IN 46733	Title TREASURER Hr/WK 15.00	0		
ED DYER 332 MERCER AVE DECATUR IN 46733	Title ESQUIRE Hr/WK 5.00	0		
SCOTT BONIFAS 155 N 28TH ST DECATUR IN 46733	Title CHAPLIN Hr/WK 5 00	0		
KEN ZYWICKI 134 BERSHIRE DR DECATUR IN 46733	Title TRUSTEE Hr/WK 5 00	0		
BILL MILLER 922 N 2ND ST DECATUR IN 46733	Title TRUSTEE Hr/WK 5.00	0		
TYLER HILL 226 MARSHALL ST DECATUR IN 46733	Title TILER Hr/WK 5.00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		

Part V **Other Information** (Note the statement requirements in the instructions for Part V.)
Check if the organization used Schedule O to respond to any question in this Part V . . . . . ☐

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year (see instructions)?	35b		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b 900			
40 a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		X

41 List the states with which a copy of this return is filed. ▶ IN

42 a The organization's books are in care of ▶ HEATHER WILLIAMS Telephone no ▶ 260-724-3613

Located at ▶ 327 N 2ND ST City DECATUR ST IN ZIP + 4 ▶ 46733-1329

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S ?	42c		X
	If "Yes," enter the name of the foreign country: ▶ _____			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here . . . . . ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶ 43

			Yes	No
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		

			Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ	45a		X
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name NONE Str City ST ZIP	Title Hr/WK .00			
Name Str City ST ZIP	Title Hr/WK .00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK .00			
Name Str City ST ZIP	Title Hr/WK .00			

f Total number of other employees paid over $100,000 ▶

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

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Name NONE Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☒ No

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 Cassandra Gemmer Date 6/29/11

Cassandra Gemmer / LODGE SECRETARY

Type or print name and title

Paid Preparer's Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	ROBERT M LADD	ROBERT M LADD	6/14/2011	☐	P00267345
	Firm's name ▶ LADD'S ACCOUNTING SERVICE INC				Firm's EIN ▶ 35-2134214
	Firm's address ▶ 812 ADAMS ST, DECATUR, IN 46733-1814				Phone no (260) 724-4980

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

SCHEDULE G
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2010
Open to Public Inspection

Name of the organization
BENEVOLENT OF PROTECTIVE ORDER OF DECATUR LODGE 993

Employer identification number
35-0173358

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 *Indicate whether the organization raised funds through any of the following activities. Check all that apply*

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1					0	0	0
2					0	0	0
3					0	0	0
4					0	0	0
5					0	0	0
6					0	0	0
7					0	0	0
8					0	0	0
9					0	0	0
10					0	0	0
Total	▶				0	0	0

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

IN

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 MACHINES (event type)	(b) Event #2 TICKETS (event type)	(c) Other events FUND RAISING (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	2,930	1,953	17,578	22,461
	2 Less Charitable contributions	0	0	0	0
	3 Gross income (line 1 minus line 2)	2,930	1,953	17,578	22,461
Direct Expenses	4 Cash prizes	0	0	0	0
	5 Noncash prizes	0	0	0	0
	6 Rent/facility costs	0	0	0	0
	7 Food and beverages	0	0	0	0
	8 Entertainment	0	0	0	0
	9 Other direct expenses	787	525	2,117	3,429
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(3,429)
	11 Net income summary. Combine line 3, column (d), and line 10 ▶				19,032

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))
Revenue	1 Gross revenue				0
Direct Expenses	2 Cash prizes				0
	3 Noncash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ 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: IN

a Is the organization licensed to operate gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain:

11 Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☒ No

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

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	100 00%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☒ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ 0 and the amount of gaming revenue retained by the third party ▶ $ 0

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $ 0

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

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 ▶ $ 0

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization	Employer identification number
BENEVOLENT OF PROTECTIVE ORDER OF DECATUR LODGE 993	35-0173358

Form 990-EZ, Part I, Line 8, Other Revenue: LODGE RENTAL REVENUES: 900

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: GRAND LODGE PER CAPITA, Grantee GRAND LODGE 2750 N LAKEVIEW DR CHICAGO IN 60614, Cash Grant. 2,814, Relationship

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: STATE LODGE PER CAPITA, Grantee: INDIANA ELKS ASS'N 53180 MARTIN LN SOUTH BEND IN 46635, Cash Grant: 503, Relationship:

Form 990-EZ, Part I, Line 16, Other Expenses Conferences, conventions, and meetings: 3,237

Form 990-EZ, Part I, Line 16, Other Expenses: Depreciation: 3,869

Form 990-EZ, Part I, Line 16, Other Expenses: Interest· 1,363

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies· 2,802

Form 990-EZ, Part I, Line 16, Other Expenses Telephone. 1,069

Form 990-EZ, Part I, Line 16, Other Expenses: Bank Charges: 488

Form 990-EZ, Part I, Line 16, Other Expenses: Janitor Supplies: 802

Form 990-EZ, Part I, Line 16, Other Expenses: Special Events-Youth 2,300

Form 990-EZ, Part I, Line 16, Other Expenses. Miscellaneous 340

Form 990-EZ, Part I, Line 16, Other Expenses: Licenses: 440

Form 990-EZ, Part I, Line 16, Other Expenses· Insurance: 3,097

Form 990-EZ, Part I, Line 16, Other Expenses· Contributions: 8,757

Form 990-EZ, Part I, Line 16, Other Expenses: Advertisement 186

Form 990-EZ, Part II, Line 24, Other Assets PREPAID INSURANCE. Beginning of year: 600, End of year. 362

Form 990-EZ, Part II, Line 24, Other Assets. INVENTORY: Beginning of year: 3,384, End of year 3,679

Form 990-EZ, Part II, Line 26, Liabilities: A/P TRADE· Beginning of year: 940, End of year: 2,107

Form 990-EZ, Part II, Line 26, Liabilities: PAYROLL W/H TAXES: Beginning of year: 216, End of year: 124

Name of the organization	Employer identification number
BENEVOLENT OF PROTECTIVE ORDER OF DECATUR LODGE 993	35-0173358

Form 990-EZ, Part II, Line 26, Liabilities: SALES TAX: Beginning of year: 363, End of year: 403

Form 990-EZ, Part II, Line 26, Liabilities: ONE YEAR LOAN PAYABLE. Beginning of year: 3,000, End of year. 1,410

Form 990-EZ, Part II, Line 26, Liabilities: LT LOAN PAYABLE: Beginning of year 25,491, End of year: 25,670

Form 990-EZ, Part II, Line 26, Liabilities PREPAID DUES Beginning of year 6,894, End of year 2,305

Form 990-EZ, Part II, Line 26, Liabilities: ACCRUED PAYROLL TAXES: Beginning of year: 0, End of year: 146

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

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

OMB No 1545-0172

2010

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
BENEVOLENT OF PROTECTIVE ORDER OF	990EZ	35-0173358

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 instructions)	1	
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	
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		0
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9		0
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10		
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		0
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	0	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	3,869
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2010 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
19 a	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 2010 Tax Year Using the Alternative Depreciation System

20 a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	3,869
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	