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Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2010**Open to Public****Inspection**Form **990-EZ**

- 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.

Department of the Treasury
Internal Revenue Service**A** For the 2010 calendar year, or tax year beginning 04/01/10, and ending 03/31/11**B** Check if applicable

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

C Name of organizationBENEVOLENT & PROTECTIVE ORDER OF
ELKS OF THE USA #246

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

P.O. BOX 532

Room/suite

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

LIVINGSTON

MT 59047-0532

D Employer identification number

81-0110618

E Telephone number

406-220-2049

F Group Exemption

Number

G Accounting Method ☐ Cash ☒ Accrual Other (specify) ►**I** Website: ► N/A**H** Check ☒ if the organization is not required to attach Schedule B**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (8) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

(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,

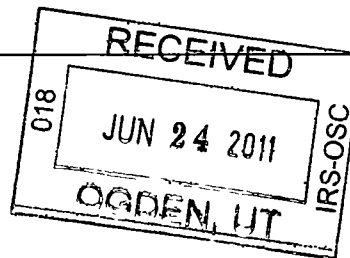
line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

► \$ 118,930**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	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	19,527
	4	Investment income	4	458
	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	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
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	23,666	
c	Less direct expenses from gaming and fundraising events	6c	9,632	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	14,034	
7a	Gross sales of inventory, less returns and allowances	7a	66,257	
b	Less cost of goods sold	7b	15,032	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	51,225	
8	Other revenue (describe in Schedule O)	8	9,022	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	94,266	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	34,113
	13	Professional fees and other payments to independent contractors	13	1,365
	14	Occupancy, rent, utilities, and maintenance	14	25,097
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	27,515
	17	Total expenses. Add lines 10 through 16	17	88,090
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	6,176
	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	165,736
	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	171,912



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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	65,640	22	70,845
23 Land and buildings	7,300	23	7,300
24 Other assets (describe in Schedule O)	100,176	24	99,894
25 Total assets	173,116	25	178,039
26 Total liabilities (describe in Schedule O)	7,380	26	6,127
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	165,736	27	171,912

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

What is the organization's primary exempt purpose?

FRATERNAL ORGANIZATION

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

Expenses

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

28		
(Grants \$) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	28a
29		
(Grants \$) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	29a
30		
(Grants \$) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	▶	32

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

[illegible]

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		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attached 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)		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?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?	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		X
37a 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?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter 39a		
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		
40a 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		
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 ▶ <u>NONE</u>		
42a The organization's books are in care of ▶ <u>JANE HAUGEN</u> Telephone no ▶ <u>406-220-2049</u>		
P.O. BOX 532		
Located at ▶ <u>LIVINGSTON</u> MT ZIP + 4 ▶ <u>59047</u>		
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
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 ?		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		
44a 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		

- 45** Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?
- 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 (see instructions)
- 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

	Yes	No
45		X
45a		X
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 ☐

- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization a section 527 organization?
- 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"

	Yes	No
47		
48		
49a		
49b		

(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 **▶** _____

- 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 **▶** _____

- 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 <i>Joan Bozlee</i> ER		Date 6/21/11	
	Type or print name and title JOAN BOZLEE			
Paid Preparer Use Only	Print/Type preparer's name VALERIE HILLMAN		Preparer's signature VALERIE HILLMAN	
	Date 06/16/11		Check <input type="checkbox"/> if self-employed PTIN P00387859	
	Firm's name HILLMAN & ASSOCIATES, CPA'S		Firm's EIN 26-3886017	
	Firm's address 126 SOUTH 2ND ST LIVINGSTON, MT 59047-2605		Phone no 406-222-2467	

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

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

2010Open to Public
InspectionName of the organization **BENEVOLENT & PROTECTIVE ORDER OF
ELKS OF THE USA #246**Employer identification number
81-0110618

FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE

DESCRIPTION	AMOUNT
OTHER FEES	\$ 5,778
MISCELLANEOUS	\$ 3,244
TOTAL	\$ 9,022

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION	AMOUNT
BAR SALES	
SUPPLIES	\$ 58
ADVERTISING	\$ 335
BANK FEES	\$ 337
CASH OVER/SHORT	\$ -223
CONTRACT LABOR	\$ 1,490
DUES AND MEMBERSHIPS	\$ 53
INSURANCE	\$ 2,578
LICENSES	\$ 767
MISCELLANEOUS	\$ 140
OFFICE SUPPLIES	\$ 110
CHARITABLE CONTRIBUTIONS	\$ 128
	\$ 0

UNRELATED BAR SALES

SUPPLIES	\$ 30
ADVERTISING	\$ 175
BANK FEES	\$ 176

Schedule O (Form 990 or 990-EZ) (2010)

Page **2**

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF

Employer identification number

81-0110618

CASH OVER/SHORT	\$	-117
CONTRACT LABOR	\$	778
DUES AND MEMBERSHIPS	\$	27
INSURANCE	\$	1,347
LICENSES	\$	401
MISCELLANEOUS	\$	73
OFFICE EXPENSE	\$	57

EXPENSES

ADVERTISING AND PROMOTION	\$	25
OFFICE	\$	2,357
CONFERENCES/MEETINGS	\$	1,975
INSURANCE	\$	4,068
BANK CHARGES	\$	64
CONTRIBUTIONS	\$	1,766
EQUIPMENT RENTAL	\$	265
MISCELLANEOUS EXPENSES	\$	784
PER CAPITA - GRAND LODGE	\$	3,752
PER CAPITA - STATE	\$	938
SCHOLARSHIPS	\$	2,750
SUPPLIES	\$	51

TOTAL \$ 27,515

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVENTORIES FOR SALE OR USE	\$ 7,739	\$ 15,618
	\$ 390,730	\$ 390,730
LESS ACCUMULATED DEPRECIATION	\$ 298,293	\$ 306,454

Name of the organization	Employer identification number
BENEVOLENT & PROTECTIVE ORDER OF	81-0110618

TOTAL \$ 100,176 \$ 99,894

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 1,649	\$ 0
DEFERRED REVENUE	\$ 4,139	\$ 4,593
PAYROLL LIABILITIES	\$ 1,592	\$ 1,534

FORM 990-EZ, PART III, LINE 31 - ALL OTHER ACHIEVEMENTS

FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS.

THE ORGANIZATION IS INVOLVED IN CHARITABLE GIVING,

SCHOLARSHIPS AND SPONSORSHIPS TO YOUTHS OF THE COMMUNITY.