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Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2012

Open to Public
InspectionDepartment 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, 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.

A For the 2012 calendar year, or tax year beginning

Apr 01, 2012, and ending

Mar 31, 2013

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

C Name of organization

Benevolent & Protective Order of
Sherman Elks Lodge 2280

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

1313 E Highway 1417

Room/suite

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

Sherman TX 75090-9232

D Employer identification number

75-1173185

E Telephone number

903-893-1994

F Group Exemption

Number ▶ 1156

G Accounting Method ☐ Cash ☐ Accrual Other (specify) ▶ mod accrual

I Website: ▶

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(8) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 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 ▶ \$ 161,229.

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	25,699.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	12,911.
	4	Investment income	4	40.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	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 exceed \$15,000)	6b	400.
6c	Less direct expenses from gaming and fundraising events	6c	75.	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	325.	
7a	Gross sales of inventory, less returns and allowances	7a	102,721.	
7b	Less cost of goods sold	7b	38,457.	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	64,264.	
8	Other revenue (describe in Schedule O)	8	19,458.	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	122,697.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	9,477.
	11	Benefits paid to or for members	11	4,043.
	12	Salaries, other compensation, and employee benefits	12	33,991.
	13	Professional fees and other payments to independent contractors	13	9,713.
	14	Occupancy, rent, utilities, and maintenance	14	58,177.
	15	Printing, publications, postage, and shipping	15	653.
	16	Other expenses (describe in Schedule O)	16	20,301.
	17	Total expenses. Add lines 10 through 16	17	136,355.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(13,658.)
	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	178,247.
	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	164,589.

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2012)

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 ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	20,144.	27,124.
23 Land and buildings	160,135.	137,685.
24 Other assets (describe in Schedule O)	1,858.	1,778.
25 Total assets	182,137.	166,587.
26 Total liabilities (describe in Schedule O)	3,890.	1,998.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	178,247.	164,589.

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 ☐

What is the organization's primary exempt purpose? Charitable Fraternal Organization
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and 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 Charitable Fraternal Organization		
(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	

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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (For, W-2/1099-MISC) (If not paid, enter-0-)	(d) Health benefits, contributions to employee benefit plans & deferred comp	(e) Estimated amount of other compensation
Rick Lashley	Exalted Ru			
	20	0		
Vickie Smith	Secretary			
P O Box 75 Howe TX 75459	30	3,600.		
Ron Engelke	Trustee			
116 N Burd Sherman TX 75090	10	0		
Larry Burleson	Loyal Knig			
2612 Pink BELLS TX 75414	10	0		
Laura Lashley	Treasurer			
1269 Gray Whitewrigh TX 75491	10	3,600.		
Lowell Daffern	Leading Kn			
583 Key Rd SHERMAN TX 75090	5	0		
Vacant	Trustee			
		0		
Jim Daffern	Trustee			
583 Key Rd Sherman TX 75090		0		
Charlene Smith	Tiler			
1216 East SHERMAN TX 75090		0		
David Jones	Trustee			
151 Chriss Pottsboro TX 75076		0		
Ron Lorensen	Esquire			
2526 Nantu Sherman TX 75092		0		
Viola Lyons	Trustee			
669 Brewer Van Alstyn TX 75495		0		

Part V Other Information (Note the Schedule A and personal benefit contract 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," attach a detailed description of each activity in Schedule O		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)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		
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 0		
b Did the organization file Form 1120-POL for this year?		
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		
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 40a , section 4912 40b , section 4955 40c		
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		
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 40c		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40d		
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 41		
42a The organizations books are in care of Sherman Elks Lodge Telephone no 903-893-1994 Located at 1313 E Hwy 1417 TX Sherman ZIP + 4 75090		
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 42c		X
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 ? If "Yes," enter the name of the foreign country 42c		X
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		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a		X
45b 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) 45b		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

	Yes	No
46		

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		
48		
49a		
49b		

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"

(a) Name and title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

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"

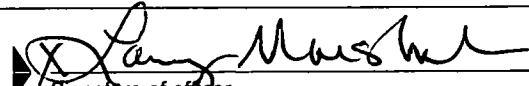
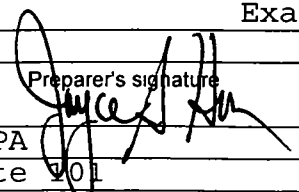
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

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			06/27/2013	
	Signature of officer Larry Marshall		Date	
Paid Preparer Use Only	Type or print name and title Exalted Ruler			
	Print/Type preparer's name Joyce A Horn	Preparer's signature 	Date 05/10/1921	Check ☒ if self-employed PTIN P01069970
	Firm's name Joyce A Horn CPA	Firm's EIN 75-2514263		
	Firm's address 800 N Travis Ste 901 SHERMAN TX 75090-	Phone no		

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

2012

Open to Public
Inspection

Name of the organization

Benevolent & Protective Order of

Employer identification number

75-1173185

Rental Income 18325

Miscellaneous 1133

Total Other Income 19458

Bank Charges 1495

Convention Expense 514

Dignitary Entertainmt 63

Office Supplies 3578

Advertising 639

Licenses & Permits 491

Supplies 1090

Taxes TABC 11254

Miscellaneous 1177

Total Other Expenses 20301

Other Assets

Inventories 1778

Total Other Assets 1778

Liabilities

Payroll taxes payable 1571

ENF Payable 207

Party Deposits 200

Total Liabilities 1998

2012

Description	Gross sales less returns	Cost of goods sold	Gross profit
Food Sales	17,047.	7,095.	9,952.
Bar Sales	85,674.	31,362.	54,312.
	102,721.	38,457.	64,264.