



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2012**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, 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 04/01/12, and ending 03/31/13**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

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**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 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.

► \$ 151,958

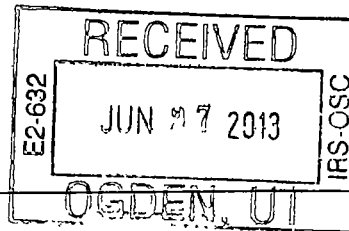
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

1	Contributions, gifts, grants, and similar amounts received	1	950
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	21,094
4	Investment income	4	1,904
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	52,171
c	Less direct expenses from gaming and fundraising events	6c	20,527
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	31,644
7a	Gross sales of inventory, less returns and allowances	7a	70,681
b	Less cost of goods sold	7b	21,490
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	49,191
8	Other revenue (describe in Schedule O)	8	5,158
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	109,941
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	33,429
13	Professional fees and other payments to independent contractors	13	1,435
14	Occupancy, rent, utilities, and maintenance	14	15,494
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	33,719
17	Total expenses. Add lines 10 through 16	17	84,077
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,864
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	168,609
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	194,473

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2012)

SCANNED JUL 08 2013 Revenue



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	86,713	22	117,377
23 Land and buildings	7,300	23	7,300
24 Other assets (describe in Schedule O)	85,251	24	81,398
25 Total assets	179,264	25	206,075
26 Total liabilities (describe in Schedule O)	10,655	26	11,602
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	168,609	27	194,473

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?

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 FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS.

(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 ☐ 31a32 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 (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
BELINDA SCHWEIGERT				
EXALTED RULE	0.00	0	0	0
JANE HAUGEN				
TREASURER	0.00	0	0	0
LAURA NICHOLSON				
SECRETARY	0.00	0	0	0
JOHN MORFORD				
TRUSTEE	0.00	0	0	0
RUDY GREGER				
ESQUIRE	0.00	0	0	0
VICKIE ROSEBERRY				
CHAIRMAN	0.00	0	0	0
DANA LATSCH				
LOYAL KNIGHT	0.00	0	0	0
DARYN HENDRICKSON				
LEADING KNIGHT	0.00	0	0	0
MATT BLADES				
LECTURING KNIGHT	0.00	0	0	0
PAUL MAHONEY				
TILER	0.00	0	0	0
MARY ZIEGLER				
GUARD	0.00	0	0	0
JOHN GANNON				
TRUSTEE	0.00	0	0	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 significant 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," 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	
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	X	
35c 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		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		
37b 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
38b If "Yes," complete Schedule L, Part II and enter the total amount involved ▶ 38b		
39 Section 501(c)(7) organizations Enter ▶ 39a		
39a Initiation fees and capital contributions included on line 9 ▶ 39a		
39b 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 ▶ _____		
40b 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		
40c 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 ▶ _____		
40d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
40e 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		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>		
42b 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)? If "Yes," enter the name of the foreign country ▶ _____		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
42c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country ▶ _____		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 ▶ <input type="checkbox"/> ▶ 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		X
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44c Did the organization receive any payments for indoor tanning services during the year?		X
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)		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		X

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
- 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 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

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 ▶ ☐ Yes ☐ No

Belinda Schweigert 6/19/13
 Signature of officer Date
 BELINDA SCHWEIGERT
 Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	VALERIE HILLMAN	VALERIE HILLMAN	06/18/13		P00387859
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶		Phone no		
	HILLMAN & ASSOCIATES, CPA'S		406-222-2467		
	126 SOUTH 2ND ST				
	LIVINGSTON, MT 59047-2605				

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

2012Open to Public
Inspection

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF
ELKS OF THE USA #246

Employer identification number

81-0110618

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

 ☐ **e** Solicitation of non-government grants
☐ **b** Internet and email solicitations

 ☐ **f** Solicitation of government grants
☐ **c** Phone solicitations

 ☐ **g** Special fundraising events
☐ **d** In-person solicitations

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?		(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
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

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	(b) Event #2	(c) Other events	(d) Total events
		FUNDRAISING INC		NONE	(add col (a) through col (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	52,171			52,171
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	52,171			52,171
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	20,527			20,527
	10 Direct expense summary Add lines 4 through 9 in column (d)				20,527
11 Net income summary Combine line 3, column (d), and line 10				31,644	

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				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	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)				
	8 Net gaming income summary Combine line 1, column d, and line 7				

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?

☐ 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 | % |
| 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 ► \$ and the amount of gaming revenue retained by the third party ► \$
- c If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

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 ► \$

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

2012**Open to Public
Inspection**

Name 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	\$ 5,158
TOTAL	\$ 5,158

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

DESCRIPTION	AMOUNT
BAR SALES	
INSURANCE	\$ 1,631
BANK FEES	\$ 353
CASH OVER/SHORT	\$ -78
DUES AND MEMBERSHIPS	\$ 37
EQUIPMENT RENT	\$ 442
MISCELLANEOUS	\$ 274
OFFICE SUPPLIES	\$ 299
SUPPLIES	\$ 831
REPAIRS AND MAINTENANCE	\$ 1,187
TAXES/LICENSES	\$ 463
NON-INVESTMENT DEPRECIATION	\$ 903
UNRELATED BAR SALES	
OFFICE	\$ 231
INSURANCE	\$ 1,261
BANK FEES	\$ 273
CASH OVER/SHORT	\$ -60
DUES AND MEMBERSHIPS	\$ 29

Schedule O (Form 990 or 990-EZ) (2012)

Page **2**

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF

Employer identification number

81-0110618

EQUIPMENT RENT	\$	342
MISCELLANEOUS	\$	211
SUPPLIES	\$	643
REPAIRS AND MAINTENANCE	\$	918
TAXES/LICENSES	\$	358
NON-INVESTMENT DEPRECIATION	\$	698
EXPENSES		
ADVERTISING AND PROMOTION	\$	139
OFFICE	\$	1,442
CONFERENCES/MEETINGS	\$	129
INSURANCE	\$	3,313
BANK CHARGES	\$	206
CONTRIBUTIONS	\$	4,426
PER CAPITA - GRAND LODGE	\$	3,808
PER CAPITA - STATE	\$	956
SCHOLARSHIPS	\$	1,250
SUPPLIES	\$	1,133
OFFICER'S EXPENSES	\$	2,468
NON-INVESTMENT DEPRECIATION	\$	3,203
TOTAL	\$	33,719

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVENTORIES FOR SALE OR USE	\$ 7,050	\$ 8,002
	\$ 390,730	\$ 390,730
LESS ACCUMULATED DEPRECIATION	\$ 312,529	\$ 317,334
TOTAL	\$ 85,251	\$ 81,398

Name of the organization

. BENEVOLENT & PROTECTIVE ORDER OF

Employer identification number

81-0110618

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	\$ 8,910	\$ 10,780
PAYROLL LIABILITIES	\$ 1,745	\$ 822

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

FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS.

THE ORGANIZATION IS INVOLVED IN CHARITABLE GIVING,

SCHOLARSHIPS AND SPONSORSHIPS TO YOUTHS OF THE COMMUNITY.