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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

2012**Open to Public
Inspection****A** For the 2012 calendar year, or tax year beginning

04/01, 2012, and ending

03/31, 2013

B Check if applicable

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

C Name of organization

BENEVOLENT & PROTECTIVE ORDER OF ELKS 2230

D Employer identification number

99-0106373

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

Room/suite

E Telephone number

P.O. BOX 1029

(808) 262-0355

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

F Group Exemption

Number ▶ 1156

KAILUA, HI 96734

G Accounting Method☐ Cash☒ Accrual

Other (specify) ▶

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**I** Website: ▶**J** Tax-exempt status

(check only one) -

☐ 501(c)(3)☒ X

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.

▶ \$

63,459.

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

☒ X

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	18,131.
	3	Membership dues and assessments	3	26,532.
	4	Investment income	4	592.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	0
	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 exceeds \$15,000)	6b	18,204.	
6c	Less: direct expenses from gaming and fundraising events	6c	12,203.	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	6,001.	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b	0	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	51,256.	
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	6,240.
	13	Professional fees and other payments to independent contractors	13	1,894.
	14	Occupancy, rent, utilities, and maintenance	14	8,379.
	15	Printing, publications, postage, and shipping	15	2,980.
	16	Other expenses (describe in Schedule O)	16	36,418.
17	Total expenses. Add lines 10 through 16	17	55,911.	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-4,655.
	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	145,913.
	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	141,258.

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2012)

JSA
2E1008 1.000

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KAILUA ELKS

PAGE 1

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 ATTACHMENT 4	165,141.	22	164,644.
23	Land and buildings	844.	23	794.
24	Other assets (describe in Schedule O)	0	24	0
25	Total assets	165,985.	25	165,438.
26	Total liabilities (describe in Schedule O) ATTACHMENT 5	20,072.	26	24,180.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) . .	145,913.	27	141,258.

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 & CHARITABLE**

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	SUPPORT OF LOCAL COMMUNITIES YOUTH PROGRAMS & AMERICANISM		
	(Grants \$) If this amount includes foreign grants, check here ▶	28a	
29	SUPPORT OF LOCAL NEEDY PROGRAMS		
	(Grants \$) If this amount includes foreign grants, check here ▶	29a	
30	SUPPORT OF NATIONAL ELKS PROGRAM		
	(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 ☐

[illegible]

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	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 a 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)?	35a	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	35b	
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	35c	
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 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		
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	
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	N/A
41 List the states with which a copy of this return is filed ►		
42 a The organization's books are in care of ► <u>JOHN STESLOW</u> Telephone no ► <u>808-262-0355</u> Located at ► <u>167 HAMAKUA DRIVE KAILUA, HI</u> ZIP + 4 ► <u>96734</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)? If "Yes," enter the name of the foreign country ►	42b	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 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		
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	
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45 b 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		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

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
----	--	--

49a 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 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  Date 8/6/13
Type or print name and title RICHARD ANDERSON PRESIDENT, EXALTED RULER

Paid Preparer Use Only Print/Type preparer's name SALLY M TAKAMINE Preparer's signature  Date 7/15/13 Check ☐ if self-employed PTIN P00378659
Firm's name SALLY M TAKAMINE, CPA INC Firm's EIN 99-0325705
Firm's address 98-351 KOAUKA LOOP #C1102 Phone no 808-942-7717
AIEA, HI 96701

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

Form 990-EZ (2012)

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

2012

Open to Public
Inspection

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF ELKS 2230

Employer identification number

99-0106373

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 <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> 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				16,799.	9,067.	7,732.

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		PHONE SOLICIT (event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	16,799.			16,799.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2).	16,799.			16,799.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	9,067.			9,067.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(9,067.)
	11 Net income summary. Combine line 3, column (d), and line 10				7,732.

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.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Direct Expenses	1 Gross revenue				
	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % 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 _____

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

b If "Yes," explain _____

Schedule G (Form 990 or 990-EZ) 2012

Page **3**

- 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 ► _____

- 15 a** 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 explanation 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 2230

Employer identification number

99-0106373

ATTACHMENT 1

FORM 990EZ, PART I - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>AMOUNT</u>
INTEREST INCOME	592.
TOTAL	<u>592.</u>

ATTACHMENT 2

FORM 990EZ, PART I - FUNDRAISING EVENTS AND ACTIVITIES

<u>DESCRIPTION</u>	<u>GROSS REVENUE</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
PHONE SOLICITATION	16,799.	9,067.	7,732.
MISCELLANEOUS	1,405.	3,136.	-1,731.
TOTALS	<u>18,204.</u>	<u>12,203.</u>	<u>6,001.</u>

ATTACHMENT 3

FORM 990EZ, PART I - OTHER EXPENSES

SUPPLIES	301.
CONFERENCES, CONVENTIONS	4,292.
INTEREST	839.
DEPRECIATION	500.
BANK CHARGES	22.
INSURANCE	1,274.
PER CAPITA	5,126.
UTILITIES	1,298.
CHARITABLE CONTRIBUTIONS	2,225.
LODGE ACTIVITIES	1,756.
MISCELLANEOUS	1,709.
ENTERTAINMENT	336.
OFFICE EXPENSE	846.
YOUTH ACTIVITIES	3,510.
MAJOR PROJECT	4,780.
ELKS NATIONAL FOUNDATION	1,136.
BUILDING FUND	1,175.
GENERAL EXCISE TAX	1,259.
TOTAL	<u>36,418.</u>

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF ELKS 2230

Employer identification number

99-0106373

ATTACHMENT 4

FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CASH	165,141.	164,644.
TOTALS	165,141.	164,644.

ATTACHMENT 5

FORM 990EZ, PART II - TOTAL LIABILITIES

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
ACCOUNTS PAYABLE	4,400.	5,126.
SUPPORT AND REVENUE FOR FUTURE PERIODS	15,672.	19,054.
TOTALS	20,072.	24,180.

BENEVOLENT & PROTECTIVE ORDER OF ELKS 2230

99-0106373

ATTACHMENT 6

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	REPORTABLE COMPENSATION (FORM W-2/ 1099-MISC)	DEFERRED COMPENSATION
THOMAS KEMP P.O. BOX 1029 KAILUA, HI 96734	SECRETARY 10.00	4,992.	0
LAUREL ANDERSON P.O. BOX 1029 KAILUA, HI 96734	TREASURER 4.00	1,248.	0
DAVID K BELL, JR P.O. BOX 1029 KAILUA, HI 96734	TRUSTEE 2.00	0	0
JOSEPHINE KEANU P.O. BOX 1029 KAILUA, HI 96734	TRUSTEE 2.00	0	0
GREG SYLVESTER P.O. BOX 1029 KAILUA, HI 96734	TRUSTEE 2.00	0	0
RON WEINBERG P.O. BOX 1029 KAILUA, HI 96734	TRUSTEE 2.00	0	0
RICHARD ANDERSON P.O. BOX 1029 KAILUA, HI 96734	EXALTED RULER 2.00	0	0
MELVIN TOM P.O. BOX 1029 KAILUA, HI 96734	TRUSTEE 2.00	0	0

BENEVOLENT & PROTECTIVE ORDER OF ELKS 2230

99-0106373

ATTACHMENT 6 (CONT'D)

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION (FORM W-2/	DEFERRED COMPENSATION
CHARLES OTTENHEIMER P.O. BOX 1029 KAILUA, HI 96734	LEADING KNIGHT 2.00	0	0
CATHY WEINBERG P.O. BOX 1029 KAILUA, HI 96734	LOYAL KNIGHT 2.00	0	0
MICHAEL SULLIVAN P.O. BOX 1029 KAILUA, HI 96734	LECTURING KNIGHT 2.00	0	0
DANIEL KAMALU P.O. BOX 1029 KAILUA, HI 96734	TILER 1.00	0	0
BETTY KEMP P.O. BOX 1029 KAILUA, HI 96734	INNER GUARD 1.00	0	0
PHIL SYLVESTER P.O. BOX 1029 KAILUA, HI 96734	CHAPLAIN 1.00	0	0
GRAND TOTALS		6,240.	0

Depreciation and Amortization
(Including Information on Listed Property)**2012**Attachment
Sequence No **179**

Name(s) shown on return

BENEVOLENT & PROTECTIVE ORDER OF ELKS 2230

Identifying number

99-0106373

Business or activity to which this form relates

GENERAL DEPRECIATION**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	
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	
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	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 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	
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12	13	

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 2012	17	452.
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 2012 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
19a 3-year property	SEE					
b 5-year property	DETAIL					
c 7-year property		450.	7.000	HY	150DB	48.
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	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a 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	500.
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	

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Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)									25		
26 Property used more than 50% in a qualified business use											
		%									
		%									
		%									
27 Property used 50% or less in a qualified business use											
		%				S/L -					
		%				S/L -					
		%				S/L -					
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1									28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1									29		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions)					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

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Description of Property

GENERAL DEPRECIATION

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me- thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
COPIER	01/01/1994	200.	100.000			200.	200.	200.	150DB	MQ	7.000		7		
COMPUTER	01/01/2006	690.	100.000			690.	690.	690.	150DB	MQ	7.000		7		
10TABLES&90CHAIRS	11/01/2006	1,247.	100.000			1,247.	1,019.	1,172.	150DB	HY	7.000		7		153.
FENDER PA SYSTEM	07/01/2006	1,422.	100.000			1,422.	1,276.	1,422.	150DB	HY	7.000		7		146
6 FOLD TABLES 4X6	07/01/2006	300.	100.000			300.	245.	282.	150DB	HY	7.000		7		37.
3 TABLES 4X4	07/01/2006	150.	100.000			150.	122.	140.	150DB	HY	7.000		7		18.
4 CHAFFING SUPPORT	07/01/2006	50.	100.000			50.	41.	47.	150DB	HY	7.000		7		6.
2 WOOD FILE CABINE	07/01/2006	100.	100.000			100.	81.	93.	150DB	HY	7.000		7		12.
PA SYSTEM+MICROPHO	10/02/2009	652.	100.000			652.	293.	373.	150DB	HY	7.000		7		80.
COMPUTER - SEC	11/20/2012	450.	100.000			450.		48.	150DB	HY			7		48.
Less: Retired Assets															
Subtotals		5,261.				5,261.	3,967.	4,467.							500.

Listed Property

[illegible]

AMORTIZATION

Asset description	Date placed in service	Cost or basis		Accumulated amortization	Ending accumulated amortization	Code	Life	Current-year amortization
TOTALS								

*Assets Retired

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