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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150

**2014**

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Inspection

Department of the Treasury  
Internal Revenue Service

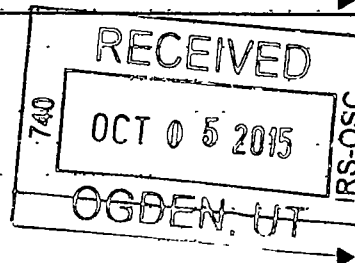
▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

|                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                           |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------|-----------------------------------------------------------------------------------------------------|--|-----------------------------------|
| <b>A</b> For the 2014 calendar year, or tax year beginning , and ending                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                           |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
| <b>B</b> Check if applicable:<br>Address change<br>Name change<br>Initial return<br>Final return/terminated<br>Amended return<br>Application pending                                                                               | <table border="1"> <tr> <td colspan="2"><b>C</b> Name of organization<br/><b>IMPROVED BENEVOLENT &amp; PROTECTIVE ORD<br/>OF ELKS OF THE WORLD 224 JOHN WATTS</b></td> <td><b>D</b> Employer identification number<br/><b>23-0721935</b></td> </tr> <tr> <td colspan="2">Number and street (or P.O. box, if mail is not delivered to street address)<br/><b>1909-11 WEST 3RD STREET</b></td> <td><b>E</b> Telephone number<br/><b>302-798-0836</b></td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code<br/><b>CHESTER PA 19013</b></td> <td><b>F</b> Group Exemption Number ▶</td> </tr> </table> | <b>C</b> Name of organization<br><b>IMPROVED BENEVOLENT &amp; PROTECTIVE ORD<br/>OF ELKS OF THE WORLD 224 JOHN WATTS</b>                  |  | <b>D</b> Employer identification number<br><b>23-0721935</b> | Number and street (or P.O. box, if mail is not delivered to street address)<br><b>1909-11 WEST 3RD STREET</b> |  | <b>E</b> Telephone number<br><b>302-798-0836</b> | City or town, state or province, country, and ZIP or foreign postal code<br><b>CHESTER PA 19013</b> |  | <b>F</b> Group Exemption Number ▶ |
| <b>C</b> Name of organization<br><b>IMPROVED BENEVOLENT &amp; PROTECTIVE ORD<br/>OF ELKS OF THE WORLD 224 JOHN WATTS</b>                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>D</b> Employer identification number<br><b>23-0721935</b>                                                                              |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
| Number and street (or P.O. box, if mail is not delivered to street address)<br><b>1909-11 WEST 3RD STREET</b>                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>E</b> Telephone number<br><b>302-798-0836</b>                                                                                          |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>CHESTER PA 19013</b>                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>F</b> Group Exemption Number ▶                                                                                                         |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
| <b>G</b> Accounting Method: Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other (specify) ▶                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF) |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
| <b>I</b> Website: ▶ <b>N/A</b>                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                           |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
| <b>J</b> Tax-exempt status (check only one): 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>8</b> ) (insert no.) 4947(a)(1) or 527                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                           |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                           |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |
| <b>L</b> 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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                           |  |                                                              |                                                                                                               |  |                                                  |                                                                                                     |  |                                   |

## 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  |        |
| 2  | Program service revenue including government fees and contracts                                                                                                                                            | 2  |        |
| 3  | Membership dues and assessments                                                                                                                                                                            | 3  |        |
| 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 |        |
| 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 |        |
| c  | Less: direct expenses from gaming and fundraising events                                                                                                                                                   | 6c |        |
| d  | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)                                                                                                         | 6d |        |
| 7a | Gross sales of inventory, less returns and allowances                                                                                                                                                      | 7a |        |
| b  | Less: cost of goods sold                                                                                                                                                                                   | 7b |        |
| c  | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                                                                                                                             | 7c |        |
| 8  | Other revenue (describe in Schedule O)                                                                                                                                                                     | 8  |        |
| 9  | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                                                                                                                              | 9  | 0      |
| 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 |        |
| 13 | Professional fees and other payments to independent contractors                                                                                                                                            | 13 |        |
| 14 | Occupancy, rent, utilities, and maintenance                                                                                                                                                                | 14 |        |
| 15 | Printing, publications, postage, and shipping                                                                                                                                                              | 15 |        |
| 16 | Other expenses (describe in Schedule O)                                                                                                                                                                    | 16 | 1,470  |
| 17 | <b>Total expenses.</b> Add lines 10 through 16                                                                                                                                                             | 17 | 1,470  |
| 18 | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                                                                            | 18 | -1,470 |
| 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 | 30,744 |
| 20 | Other changes in net assets or fund balances (explain in Schedule O)                                                                                                                                       | 20 |        |
| 21 | <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20                                                                                                                             | 21 | 29,274 |



Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2014)

2763

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

Name of the organization

**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2014****Open to Public  
Inspection****IMPROVED BENEVOLENT & PROTECTIVE ORD  
OF ELKS OF THE WORLD 224 JOHN WATTS**

Employer identification number

**23-0721935****Form 990-EZ, Part I, Line 10 - Payments to Affiliates**

| Name and Address                                   | Purpose          | Amount |
|----------------------------------------------------|------------------|--------|
| ELKS GRAND LODGE<br>PO BOX 159<br>WINTON NC 27986  | EDUCATION & DUES | \$ 0   |
| PA STATE ASSOC<br>PO BOX 1255<br>SOMERSET PA 15501 | EDUCATION & DUES | \$ 0   |

**Form 990-EZ, Part I, Line 16 - Other Expenses**

| Description     | Amount |
|-----------------|--------|
| <b>Expenses</b> |        |

|                             |                 |
|-----------------------------|-----------------|
| Non-investment Depreciation | \$ 1,470        |
| <b>Total</b>                | <b>\$ 1,470</b> |

**Form 990-EZ, Part II, Line 24 - Other Assets**

| Description                    | Beg. of Year     | End of Year      |
|--------------------------------|------------------|------------------|
| FURNITURE, FIXTURES, EQUIPMENT | \$ 31,626        | \$ 31,626        |
| Less Accumulated Depreciation  | \$ 5,882         | \$ 7,352         |
| <b>Total</b>                   | <b>\$ 25,744</b> | <b>\$ 24,274</b> |