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Short Form

OMB No 1545-1150

Return of Organization Exempt From Income Tax

2014

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 private foundations)

- 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.

A For the 2014 calendar year, or tax year beginning

April 1

, 2014, and ending

March 1

, 20 15

B Check if applicable.

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization

Benevolent & Protective Order of Elks, Eau Claire Lodge 402

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

P. O. Box 8194

D Employer identification number

39-1735475

City or town, state or province, country, and ZIP or foreign postal code

Eau Claire, WI 54702-8194

G Accounting Method: Cash Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (8) ▲ (insert no) 4947(a)(1) or 527K Form of organization: Corporation Trust Association Other

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

715-834-4022

F Group Exemption

Number ► 1156

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

JUL 14 2015

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

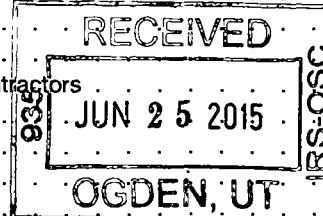
Check if the organization used Schedule O to respond to any question in this Part I

1	Contributions, gifts, grants, and similar amounts received	1	6063
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	14065
4	Investment income	4	171
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	6d	24855
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	23646
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	1710
c	Less: direct expenses from gaming and fundraising events	6c	501
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		
7a	Gross sales of inventory, less returns and allowances	7a	90274
b	Less: cost of goods sold	7b	41316
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	48958
8	Other revenue (describe in Schedule O)	8	3564
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	97676
10	Grants and similar amounts paid (list in Schedule O)	10	8750
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	40114
13	Professional fees and other payments to independent contractors	13	1500
14	Occupancy, rent, utilities, and maintenance	14	30236
15	Printing, publications, postage, and shipping	15	3362
16	Other expenses (describe in Schedule O)	16	17516
17	Total expenses. Add lines 10 through 16 ►	17	101478
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-3802
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	193331
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	189529

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2014)



B

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	51923	22 47251
23 Land and buildings	154334	23 151406
24 Other assets (describe in Schedule O)	4925	24 4609
25 Total assets	211182	25 203266
26 Total liabilities (describe in Schedule O)	17851	26 13737
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	193331	27 189529

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?

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.

28 Place dictionaries into elementary schools of surrounding school districts for 3rd graders - over 1200 dictionaries placed	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	3120
29 Provide scholarships to various high school graduating seniors to assist them with their first year of college Scholarships ranged from \$25 to \$300 per student	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	1549
30 Monies raised and contributed to the Wisconsin Elks Benevolent Fund	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	726
31 Other program services (describe in Schedule O)	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	2044
32 Total program service expenses (add lines 28a through 31a)	<input type="checkbox"/>	32	7439

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
Richard Rassbach, Exulted Ruler (President)	10	0	0	0
Eau Claire, WI 54702-84194				
Bonnie Rassbach, Secretary	5	0	0	2400
Eau Claire, WI 54702-8194	5	0	0	2400
Anita Moen, Treasurer				
Eau Claire, WI 54702-8194	1	0	0	0
Kenneth Lane - Trustee				
Eau Claire, WI 54702-8194	1	0	0	0
Joe Goldsmith, Trustee				
Eau Claire, WI 54702-8194	1	0	0	0
Charles Notham				
Eau Claire, WI 54702-8194	1	0	0	0
Tracy Flynn, Trustee				
Eau Claire, WI 54702-8194	1	0	0	0
John Dorsey, Trustee				
Eau Claire, WI 54702-8194	1	0	0	0
Lizabeth Kaas, Leading Knight (Vice-President)				
Eau Claire, WI 54702-8194	1	0	0	0
Renee Ward, Loyal Knight				
Eau Claire, WI 54702-8194	1	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	33	✓
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	✓
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)?	35a	
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0	37a	0
b Did the organization file Form 1120-POL for this year?	37b	✓
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?	38a	✓
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	39b	
b Gross receipts, included on line 9, for public use of club facilities		
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	
b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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	✓
41 List the states with which a copy of this return is filed ► NONE		
42a The organization's books are in care of ► Anita Moen, Treasurer Telephone no. ► 715-834-4022 Located at ► 3411 Stein Boulevard, Eau Claire, WI ZIP + 4 ► 54701		
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: ► _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	✓
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	✓
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 ► <input type="checkbox"/>		
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	✓
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	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	✓
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	✓

		Yes	No
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	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

		Yes	No
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	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	(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
Not applicable				

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 business address of each independent contractor	(b) Type of service	(c) Compensation
Not applicable		

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 must attach a completed Schedule A
	► <input type="checkbox"/> Yes <input type="checkbox"/> 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	<i>Richard M. Rossbach</i>	<i>6/18/15</i>
	Signature of officer	Date
	<i>Richard M. Rossbach, Esq./ted Rule</i>	
	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
	Firm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no		

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.
► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014Open to Public
Inspection

Name of the organization

Benevolent & Protective Order of Elks, Eau Claire Lodge 402

Employer identification number

39-1735475

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
1 <u>Not Applicable</u>		Yes	No			
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.

Not Applicable

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 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less: Contributions	Not Applicable			
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				►
	11 Net income summary. Subtract line 10 from line 3, column (d)				►

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		3189	20457	23646
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. Subtract line 7 from line 1, column (d)				►
					23646

9 Enter the state(s) in which the organization conducts gaming activities: **Wisconsin**

a Is the organization licensed to conduct 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 conduct 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 conducted in:

a The organization's facility	13a	100 %
b An outside facility	13b	0 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► Ramon Grams

Address ► Eau Claire, WI 54702-8192

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 ► \$ 20457 and the amount of gaming revenue retained by the third party ► \$ 11015

c If "Yes," enter name and address of the third party:

Name ► Northwest Coin Machine

Address ► 919 Martin Road, Bloomer, WI 54724

16 Gaming manager information:

Name ► Ramon Grams

Gaming manager compensation ► \$ 0

Description of services provided ► Counts cash and reimburses Lodge for prizes paid out - does as a volunteer member

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 ► \$ Not applicable

Part IV Supplemental Information. 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 provide any additional information (see instructions).

Part III revenues are net revenues - prizes are ultimately paid out by either the State lottery or by Bloomer Coin Machines.

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.
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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Benevolent & Protective Order of Elks, Eau Claire Lodge 402

Employer identification number

39-1735475

Line 8 - Other revenue is from Facility Rent - \$2325, and Miscellaneous other - \$1239.

Line 16 - Other expenses consisted of: National and State Association fees - \$4651, convention expenses - \$4950, officers expense - \$4800, licenses - \$2185, and miscellaneous - \$930

Line 29 - Other liabilities consist of deferred membership fees - \$4791, payroll withholdings expense - \$1610, and accounts payable of \$7336.

Detail of Line 10 can be found in Part III.