



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



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

2016

Open to Public
Inspection

► 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 2016 calendar year, or tax year beginning

April 1, 2016, and ending

March 31, 2017

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)

D Employer identification number

39-1735475

P. O. Box 8194

E Telephone number

715-834-4022

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

F Group Exemption
Number ►

1156

Eau Claire, WI 54701

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. ► \$ 168737

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

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

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	22,737
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	15,332
	4 Investment income	4	229
	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	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	21,139
Expenses	b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	3,237
	c Less: direct expenses from gaming and fundraising events	6c	1,527
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	22,849
	7a Gross sales of inventory, less returns and allowances	7a	103,183
	b Less: cost of goods sold	7b	39,356
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	63,827
	8 Other revenue (describe in Schedule O)	8	3,276
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	128,250
	10 Grants and similar amounts paid (list in Schedule O)	10	11,316
Net Assets	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	48,990
	13 Professional fees and other payments to independent contractors	13	1,500
	14 Occupancy, rent, utilities, and maintenance	14	33,665
	15 Printing, publications, postage, and shipping	15	4,029
	16 Other expenses (describe in Schedule O)	16	13,020
	17 Total expenses. Add lines 10 through 16 ►	17	112,520
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	15,730
	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	189,879
	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	205,609

148

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	53,752	22
23	Land and buildings	147,497	23
24	Other assets (describe in Schedule O)	5,529	24
25	Total assets	206,778	25
26	Total liabilities (describe in Schedule O)	16,899	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	189,879	27
		205,609	

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? Support various charitable causes in the community.

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	3,000
29	Provide services to veterans, including a veteran's appreciation dinner, sponsorship of a Freedom Flight participant, and providing warm clothing for disadvantaged veterans		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	2,052
30	Monies contributed to St. Francis Food Pantry		
	(Grants \$ 2,000) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	2,000
31	Other program services (describe in Schedule O)		
	(Grants \$ 450) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	4,264
32	Total program service expenses (add lines 28a through 31a)		32 11,316

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
<u>Joseph Goldsmith, Exalted Ruler (President)</u> Eau Claire, WI 54702-8194	10	0	0	0
<u>Lynn McDonough, Leading Knight (Vice-president)</u> Eau Claire, WI 54702-8194	1	0	0	0
<u>Terry Hayden, Loyal Knight</u> Eau Claire, WI 54702-8194	1	0	0	0
<u>Dawn Goss, Lecturing Knight</u> Eau Claire, WI 54702-8194	1	0	0	0
<u>Bonnie Rassbach, Secretary</u> Eau Claire, WI 54702-8194	5	3,000	0	0
<u>Anita Moen, Treasurer</u> Eau Claire, WI 54702-8194	5	3,000	0	0
<u>James Wold, Trustee</u> Eau Claire, WI 54702-8194	1	0	0	0
<u>Kenneth Lane, Trustee</u> Eau Claire, WI 54702-8194	1	0	0	0
<u>James Norby, Trustee</u> Eau Claire, WI 54702-8194	1	0	0	0
<u>John DeRosier, Trustee</u> Eau Claire, WI 54702-8194	1	0	0	0
<u>John Panzigrau, Trustee</u> 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.

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

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:

a Initiation fees and capital contributions included on line 9 39a

b Gross receipts, included on line 9, for public use of club facilities 39b

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ► 40a

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 40b

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 ► 40c

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ► 40d

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e

41 List the states with which a copy of this return is filed ► 41

42a The organization's books are in care of ► Telephone no. ► Located at ► ZIP + 4 ► 42a

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

See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 42c

c At any time during the calendar year, did the organization maintain an office outside the United States? 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

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

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.

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."		

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

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. 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	 Signature of officer	08-03-2017 Date
Joseph Goldsmith, Exalted Ruler		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

Form 990-EZ (2016)

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" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2015Open to Public
Inspection► 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.

Name of the organization

Employer identification number

Benevolent & Protective Order of Elks, Eau Claire Lodge #402

39-1735475

Fundraising Activities. Complete if the organization answered "Yes" on 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	Not Applicable						
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" on 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" on 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		500	20639	21139
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 checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <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)				►

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 ► Charles Hutchinson

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 ► \$ 20639 and the amount of gaming revenue retained by the third party ► \$ 12140

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

Name ► Northwest Coin Machines

Address ► 919 Martin Road, Bloomer, WI 54724

16 Gaming manager information:

Name ► Charles Hutchinson

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 ► \$

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 of Wisconsin Lottery or by Bloomer Coin Machines.

SCHEDULE O
(For? 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.

OMB No 1545-0047

2015

Open to Public
Inspection

Name of the organization

Benevolent & Protective Order of Elks, Eau Claire Lodge #402

Employer identification number

39-1735475

Line 8 - Other revenue is from : usage fees - 1675, and miscellaneous other - \$1601

Line 16 - Other expenses consisted of: National and State Association fees - \$4373, conventions and conferences - \$5220,

licenses - \$2105, and miscellaneous expenses - \$1322.

Line 29 - Other liabilities consist of deferred membership fees - \$8525, payroll withholdings expense \$1269, and accounts payable \$10372

Detail of line 10 can be found in Part III. Detail underlying line 31 in part III is as follows:

Donations made to: Elks national foundation - 999, Wisconsin Elks benevolent fund - 700, wisconsin elks state major project - 297

Donated wreaths for veterans gravesites in national cemetaries - 450, grant made to Beacon House - \$425,

Support given to Salvation Army's Angel Tree project - \$250, scholarships provided to local students - 568,

Other donations to various organizations totaled \$575.

Name of the organization

Employer identification number