

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 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/form990ez](http://www.irs.gov/form990ez).

OMB No 1545-1150

2017

Open to Public Inspection

**A For the 2017 calendar year, or tax year beginning 04-01-2017 , and ending 03-31-2018**

☐ 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 2442

Number and street (or P O box, if mail is not delivered to street address)Room/suite  
PO BOX 314

City or town, state or province, country, and ZIP or foreign postal code  
BOUNTIFUL, UT 840110314

**D Employer identification number**  
23-7130211

**E Telephone number**  
(801) 298-1631

**F Group Exemption Number** ▶ 1156

**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:** ▶ N/A

**J Tax-exempt status**(check only one) - ☐ 501(c)(3) ☒ 501(c)( 8) ◀(insert no ) ☐ 4947(a)(1) or ☐ 527

**K 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 ▶ \$ 87,342

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 . . . . . <input checked="" type="checkbox"/>			
Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	13,361
	2	Program service revenue including government fees and contracts . . . . .	
	3	Membership dues and assessments . . . . .	
	4	Investment income . . . . .	73,981
	5a	Gross amount from sale of assets other than inventory . . . . .	
	5b	Less cost or other basis and sales expenses . . . . .	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	
	6	Gaming and fundraising events	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
	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)	
	6c	Less direct expenses from gaming and fundraising events . . . . .	
	6d	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 . . . . .	
	7b	Less cost of goods sold . . . . .	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	
	8	Other revenue (describe in Schedule O) . . . . .	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶			87,342
Expenses	10	Grants and similar amounts paid (list in Schedule O) . . . . .	3,468
	11	Benefits paid to or for members . . . . .	
	12	Salaries, other compensation, and employee benefits . . . . .	
	13	Professional fees and other payments to independent contractors . . . . .	2,006
	14	Occupancy, rent, utilities, and maintenance . . . . .	20,587
	15	Printing, publications, postage, and shipping . . . . .	
	16	Other expenses (describe in Schedule O) . . . . .	58,841
	17	Total expenses. Add lines 10 through 16 . . . . . ▶	84,902
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	2,440
	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) . . . . .	161,990
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	164,430

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2017)

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
<b>22</b> Cash, savings, and investments . . . . .	15,455	<b>22</b>	22,184
<b>23</b> Land and buildings . . . . .	130,155	<b>23</b>	127,406
<b>24</b> Other assets (describe in Schedule O) . . . . .	18,061	<b>24</b>	16,048
<b>25</b> Total assets . . . . .	163,671	<b>25</b>	165,638
<b>26</b> Total liabilities (describe in Schedule O). . . . .	1,681	<b>26</b>	1,208
<b>27</b> Net assets or fund balances (line 27 of column (B) <b>must</b> agree with line 21)	161,990	<b>27</b>	164,430

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 ☒

Expenses  
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others )

What is the organization's primary exempt purpose?  
TO INCULCATE THE PRINCIPLES OF CHARITY, JUSTICE, BROTHERLY LOVE AND FIDELITY, TO RECOGNIZE A BELIEF IN GOD, TO PROMOTE THE WELFARE AND ENHANCE THE HAPPINESS OF ITS MEMBERS, TO QUICKEN THE SPIRIT OF AMERICAN PATRIOTISM, TO CULTIVATE GOOD FELLOWSHIP, TO PERPETUATE ITSELF AS A FRATERNAL ORGANIZATION, AND TO PROVIDE FOR ITS GOVERNMENT, THE BENEVOLENT AND PROTECTIVE ORDER OF ELKS OF THE UNITED STATES OF AMERICA WILL SERVE THE PEOPLE AND COMMUNITIES THROUGH BENEVOLENT PROGRAMS, DEMONSTRATING THAT ELKS CARE AND ELKS SHARE

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

<b>28</b> See Additional Data Table		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	
<b>29</b>	<b>29a</b>	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		
<b>30</b>	<b>30a</b>	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		
<b>31</b> Other program services (describe in Schedule O) . . . . .		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b> Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	<b>32</b>	

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
DOUG REESE	1 00	0		
EXALTED RULE				
CYNTHIA SHEPHERD	1 00	0		
SECRETARY				
GARY PARKIN	1 00	0		
TRUSTEE				
DELBERT EGGETT	1 00	0		
TRUSTEE				
CHUCK GOODE	1 00	0		
TRUSTEE				

**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
<b>33</b> 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 . . . . .	<b>33</b>	No
<b>34</b> 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) . . . . .	<b>34</b>	No
<b>35a</b> 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)? . . . . .	<b>35a</b>	No
<b>b</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 . . . . .	<b>35b</b>	
<b>c</b> 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 . . . . .	<b>35c</b>	No
<b>36</b> 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 . . . . .	<b>36</b>	No
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> . . . . .	<b>37a</b>	
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	No
<b>38a</b> 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? . . . . .	<b>38a</b>	No
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations Enter . . . . .		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>	
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶ . . . . .		
<b>b</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 . . . . .	<b>40b</b>	
<b>c</b> 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 ▶ . . . . .		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ . . . . .		
<b>e</b> 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 . . . . .	<b>40e</b>	No
<b>41</b> List the states with which a copy of this return is filed ▶ . . . . .		
<b>42a</b> The organization's books are in care of ▶ CYNTHIA SHEPHERD Telephone no ▶ (801) 298-1631 Located at ▶ PO BOX 314 BOUNTIFUL, UT ZIP + 4 ▶ 840110314 . . . . .		
<b>b</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)? . . . . .	<b>42b</b>	No
If "Yes," enter the name of the foreign country ▶ . . . . .		
See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b> . . . . .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U S ? . . . . .	<b>42c</b>	No
If "Yes," enter the name of the foreign country ▶ . . . . .		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> . . . . .		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44a</b>	No
<b>b</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 . . . . .	<b>44b</b>	No
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>	No
<b>d</b> If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>	No
<b>45b</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) . . . . .	<b>45b</b>	No

		<b>Yes</b>	<b>No</b>
<b>46</b>	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 . . . . .	<b>46</b>	No

**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 . . . . . ☐

		<b>Yes</b>	<b>No</b>
<b>47</b>	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 . . . . .	<b>47</b>	
<b>48</b>	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	
<b>49a</b>	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	
<b>49b</b>	If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	

**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

**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.

<b>Sign Here</b>	***** Signature of officer		2018-06-15 Date		
	CYNTHIA SHEPHERD SECRETARY Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name JUSTIN R SHAW CPA CFE CGMA	Preparer's signature	Date 2018-06-29	Check <input type="checkbox"/> if self-employed	PTIN P00081558
	Firm's name ► SHAW & CO PC			Firm's EIN ► 46-0952065	
	Firm's address ► 1564 SOUTH 500 WEST SUITE 201 BOUNTIFUL, UT 840107400			Phone no. (801) 294-3155	

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

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 23-7130211

**Name:** BENEVOLENT & PROTECTIVE ORDER OF  
ELKS 2442

### Form 990EZ, Part III - Statement of Program Service Accomplishments

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; optional for others.)	
<p><b>28</b></p> <p>PUBLIC SERVICE IS AN INTEGRAL PART OF BEING AN ELK IN KEEPING WITH THIS TRADITION, ELKS CREATE AND PARTICIPATE IN MANY PROGRAMS TO BETTER THEIR COMMUNITIES AND DEMONSTRATE THAT ELKS CARE - ELKS SHARE SCHOLARSHIPS - EACH YEAR THE ELKS NATIONAL FOUNDATION PROVIDES MORE THAN 3 65 MILLION IN COLLEGE SCHOLARSHIPS TO GRADUATING SENIORS HOOP SHOOT - THE YEARLY ELKS HOOP SHOOT FREE THROW PROGRAM IS OPEN TO ALL BOYS AND GIRLS AGES 8 THROUGH 13 THE CONTEST STARTS AT THE LODGE LEVEL AND ADVANCES THROUGH DISTRICT, STATE AND REGIONAL CONTESTS BEFORE THE NATIONAL FINALS IN THE SPRING DRUG AWARENESS - THE ELKS DRUG AWARENESS PROGRAM DISTRIBUTES LITERATURE AND ORGANIZES EVENTS TO MAKE KIDS AND THEIR PARENTS AWARE OF THE DANGERS POSED BY ALCOHOL, TOBACCO AND ILLEGAL DRUGS TRY THE PROGRAM'S DRUG AWARENESS QUIZ AND TEST YOUR KNOWLEDGE YOUTH ACTIVITIES - OTHER YOUTH-ORIENTED ACTIVITIES SPONSORED BY THE ELKS INCLUDE THE SOCCER SHOOT, THE ANTLERS PROGRAM, THE YEARLY AMERICANISM ESSAY CONTEST AND MORE VETERANS PROGRAMS - SINCE THE EARLY DAYS OF ELKDOM, THE VETERANS SERVICE COMMISSION HAS PATRIOTICALLY SERVED THOSE ELKS WHO HAVE FOUGHT FOR OUR GREAT NATION</p> <p>(Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<b>28a</b>	

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
BENEVOLENT & PROTECTIVE ORDER OF  
ELKS 2442

**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

**2017**

**Open to Public  
Inspection**

**Employer identification number**

23-7130211

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	COMMERCIAL BUILDING LEGAL FEES 7 INSURANCE 2,803 REPAIRS 4,266 PROPERTY TAXES 5,712 UTILITIES 26,496 NON-INVESTMENT DEPRECIATION 4,762 EXPENSES SUPPLIES 1,311 OFFICE 682 TELEPHONE 2,620 CONVENTION 1,308 INSURANCE 1,400 BADGES AND PINS 22 ELKS NATIONAL FOUNDATION 1,377 HOSPITALITY 622 LODGE ACTIVITIES 1,453 PER CAPITA - GRAND LODGE 1,248 PER CAPITA - STATE 390 PROJECTS 500 SCHOLARSHIPS 10 SOCIAL AND COMMUNITY WELF 73 UBET 300 VETERANS REMEMBRANCE 200 YOUTH ACTIVITIES 1,279 TOTAL 58,841

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	IMPROVEMENTS 141,633 141,633 LESS ACCUMULATED DEPRECIATION 123,572 125,585 TOTAL 18,061 16,048

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 0 9 DEFERRED REVENUE 1,681 1,199



# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III	TO INCULCATE THE PRINCIPLES OF CHARITY, JUSTICE, BROTHERLY LOVE AND FIDELITY, TO RECOGNIZE A BELIEF IN GOD, TO PROMOTE THE WELFARE AND ENHANCE THE HAPPINESS OF ITS MEMBERS, TO QUICKEN THE SPIRIT OF AMERICAN PATRIOTISM, TO CULTIVATE GOOD FELLOWSHIP, TO PERPETUATE ITSELF AS A FRATERNAL ORGANIZATION, AND TO PROVIDE FOR ITS GOVERNMENT, THE BENEVOLENT AND PROTECTIVE ORDER OF ELKS OF THE UNITED STATES OF AMERICA WILL SERVE THE PEOPLE AND COMMUNITIES THROUGH BENEVOLENT PROGRAMS, DEMONSTRATING THAT ELKS CARE AND ELKS SHARE

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART III, LINE 28	<p>PUBLIC SERVICE IS AN INTEGRAL PART OF BEING AN ELK IN KEEPING WITH THIS TRADITION, ELKS CREATE AND PARTICIPATE IN MANY PROGRAMS TO BETTER THEIR COMMUNITIES AND DEMONSTRATE THAT ELKS CARE - ELKS SHARE SCHOLARSHIPS - EACH YEAR THE ELKS NATIONAL FOUNDATION PROVIDES MORE THAN 365 MILLION IN COLLEGE SCHOLARSHIPS TO GRADUATING SENIORS HOOP SHOOT - THE YEARLY ELKS HOOP SHOOT FREE THROW PROGRAM IS OPEN TO ALL BOYS AND GIRLS AGES 8 THROUGH 13 THE CONTEST STARTS AT THE LODGE LEVEL AND ADVANCES THROUGH DISTRICT, STATE AND REGIONAL CONTESTS BEFORE THE NATIONAL FINALS IN THE SPRING DRUG AWARENESS - THE ELKS DRUG AWARENESS PROGRAM DISTRIBUTES LITERATURE AND ORGANIZES EVENTS TO MAKE KIDS AND THEIR PARENTS AWARE OF THE DANGERS POSED BY ALCOHOL, TOBACCO AND ILLEGAL DRUGS TRY THE PROGRAM'S DRUG AWARENESS QUIZ AND TEST YOUR KNOWLEDGE YOUTH ACTIVITIES - OTHER YOUTH-ORIENTED ACTIVITIES SPONSORED BY THE ELKS INCLUDE THE SOCCER SHOOT, THE ANTLERS PROGRAM, THE YEARLY AMERICANISM ESSAY CONTEST AND MORE VETERANS PROGRAMS - SINCE THE EARLY DAYS OF ELKDOM, THE VETERANS SERVICE COMMISSION HAS PATRIOTICALLY SERVED THOSE ELKS WHO HAVE FOUGHT FOR OUR GREAT NATION</p>