

Department of the
Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

OMB No. 1545-1150

► Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990EZ for instructions and the latest information.

2019

**Open to
Public
Inspection**

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

Number and street (or P O box, if mail is not delivered to street address) PO BOX 532	Room/suite
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City or town, state or province, country, and ZIP or foreign postal code
LIVINGSTON, MT 590470532

81-0110618

E Telephone number

F Group Exemption
Number ▶ 1156

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



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. ▶ \$162,991

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	12,695
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	23,041
4	Investment income	4	1,708
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	49,870
c	Less direct expenses from gaming and fundraising events	6c	40,875
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	8,995
7a	Gross sales of inventory, less returns and allowances	7a	59,845
b	Less cost of goods sold	7b	22,735
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	37,110
8	Other revenue (describe in Schedule O)	8	15,832
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 	9	99,381

Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	31,292
	13	Professional fees and other payments to independent contractors	13	2,862
	14	Occupancy, rent, utilities, and maintenance	14	13,713
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	71,010
	17	Total expenses. Add lines 10 through 16	17	118,877
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-19,496
	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	221,808
	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	202,312

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	160,292	22 148,895
23 Land and buildings	7,300	23 7,300
24 Other assets (describe in Schedule O)	63,782	24 63,056
25 Total assets	231,374	25 219,251
26 Total liabilities (describe in Schedule O).	9,566	26 16,939
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	221,808	27 202,312

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)	Expenses
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Check if the organization used Schedule O to respond to any question in this Part III . . . ☒

What is the organization's primary exempt purpose?

FRATERNAL ORGANIZATION

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
See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here . . . ► ☐

29 See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here . . . ► ☐

30

(Grants \$) If this amount includes foreign grants, check here . . . ☐

31 Other program services (continued)

51 Other program services (describe in Schedule O) 1
(Grants \$) If this amount includes foreign grants, check here

33 Total program service cost

32 Total program service expenses (add lines 28a through 31a)										32
Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)										

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

Check if the organization used Schedule C to respond to any question in this Part IV: ☐ Yes ☐ No ☐ Not Applicable

(a) Name and title	(b) Average	(c) Reportable	(d) Health benefits,	(e) Estimate
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[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
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	No
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 Yes	
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 Yes	
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	No
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	No
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	No
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	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
b Section 501(c)(3), 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 ▶		
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	No
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ <u>JANE HAUGEN</u> Telephone no ▶ <u>(406) 220-2049</u> Located at ▶ <u>PO BOX 532 LIVINGSTON, MT</u> ZIP + 4 ▶ <u>59047</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶	42b	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
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	No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ <input type="checkbox"/> 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	No
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	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	No
45b 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	No

		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		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 ☐

		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		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

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.

Sign Here	***** Signature of officer		2020-07-29 Date		
	BELINDA SCHWEIGERT EXALTER RULER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name VALERIE HILLMAN	Preparer's signature	Date 2020-07-29	Check <input type="checkbox"/> if self-employed	PTIN P00387859
	Firm's name ► VALERIE HILLMAN CPA & ASSOCIATES PLLC			Firm's EIN ►	
	Firm's address ► 126 S 2ND ST LIVINGSTON, MT 590472603			Phone no (406) 222-2467	

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

Additional Data

Software ID:
Software Version:
EIN: 81-0110618
Name: BENEVOLENT & PROTECTIVE ORDER OF
ELKS OF THE USA 246

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.)	
28 FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS (Grants \$)		28a	
If this amount includes foreign grants, check here . . . <input type="checkbox"/>			

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.)
<div>29</div> <div>FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS THE ORGANIZATION IS INVOLVED IN CHARITABLE GIVING, SCHOLARSHIPS AND SPONSORSHIPS TO YOUTHS OF THE COMMUNITY</div> <div>(Grants \$)</div> <div>If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>	<div>29a</div> <div></div>

Form 990EZ, 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
BELINDA SCHWEIGERT EXALTER RULE	000 00	0		
JAMES DUNCAN LEADING KNIG	000 00	0		
BRAD NOLAN LOYAL KNIGHT	000 00	0		
MARK NARDIN LECTURING KN	000 00	0		
LAURA NICHOLSON SECRETARY	000 00	0		
JANE HAUGEN TREASURER	000 00	0		
DAVID LICHTER CHAPLIN	000 00	0		
CAROLINE BILLINGSLEY INNER GUARD	000 00	0		
MARY ZIEGLER TILER	000 00	0		
JOHN GANNON TRUSTEE	000 00	0		
RUDY GREGER TRUSTEE	000 00	0		
DARYN HENDRICKSON TRUSTEE	000 00	0		
JOHN MABIE AUDIT COMMIT	000 00	0		
MARTHA MILLER AUDIT COMMIT	000 00	0		
KRISTA WEST AUDIT COMMIT	000 00	0		

Supplemental Information Regarding Fundraising or Gaming Activities

2019

Open to Public Inspection

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
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Employer identification number

81-0110618

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- 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 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		FUNDRAISING INC (event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	49,870			49,870
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	49,870			49,870
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	40,875			40,875
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				40,875
11 Net income summary Subtract line 10 from line 3, column (d) ▶				8,995	

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.

Revenue		(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				
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) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
13 Indicate the percentage of gaming activity conducted in							
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10%;">13a</td> <td style="width: 70%;"></td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>13b</td> <td></td> <td style="text-align: right;">%</td> </tr> </table>	13a		%	13b		%
13a		%					
13b		%					
b An outside facility							

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

Name ►

Address ►

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

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

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ **Yes** ☐ **No**

b Enter the amount of distributions required under state law 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.

Return Reference

Explanation

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF
ELKS OF THE USA 246

Employer identification number

81-0110618

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	MISCELLANEOUS INCOME 9,032 RENTAL INCOME 6,800 TOTAL 15,832

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	BAR SALES ADVERTISING AND PROMOTION 161 OFFICE 120 INSURANCE 1,132 BANK FEES 1,003 MISCELLANEOUS 68 SUPPLIES 2,848 REPAIRS AND MAINTENANCE 647 TAXES/LICENSES 577 NON-INVESTMENT DEPRECIATION 335 UNRELATED BAR SALES ADVERTISING AND PROMOTION 194 OFFICE 145 INSURANCE 1,361 BANK FEES 1,205 MISCELLANEOUS 82 SUPPLIES 3,422 REPAIRS AND MAINTENANCE 778 TAXES/LICENSES 694 NON-INVESTMENT DEPRECIATION 402 EXPENSES ADVERTISING AND PROMOTION 160 OFFICE 1,571 CONFERENCES/MEETINGS 17,652 INSURANCE 4,043 BANK CHARGES 39 CONTRIBUTIONS 11,429 DUES AND SUBSCRIPTIONS 225 INSTALLATION OF OFFICERS 709 LICENSES 690 LOSS ON INVESTMENTS 3,010 MISCELLANEOUS 2,410 PER CAPITA - GRAND LODGE 4,619 PER CAPITA - STATE 1,940 REPAIRS AND MAINTENANCE 3,542 SCHOLARSHIPS 2,000 SUPPLIES 322 NON-INVESTMENT DEPRECIATION 1,475 TOTAL 71,010

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 7,849 8,691 390,730 391,373 LESS ACCUMULATED DEPRECIATION 334,797 337,008 TOTAL 63,782 63,056

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 26	DEFERRED REVENUE 8,208 15,336 PAYROLL LIABILITIES 1,358 1,603

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 31	FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS THE ORGANIZATION IS INVOLVED IN CHARITABLE GIVING, SCHOLARSHIPS AND SPONSORSHIPS TO YOUTHS OF THE COMMUNITY