

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.

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

- B** Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: BENEVOLENT & PROTECTIVE ORDER ELKS
Number and street (or P O box, if mail is not delivered to street address): PO BOX 1299
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: SUSANVILLE, CA 96130

D Employer identification number: 94-0317341
E Telephone number: (530) 257-3213
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. \$ 118,520

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 22,781
2	Program service revenue including government fees and contracts
3	Membership dues and assessments
4	Investment income 5,960
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 74,850
b	Less cost of goods sold 7b 44,361
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c 30,489
8	Other revenue (describe in Schedule O) 8 14,929
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 74,159
Expenses	
10	Grants and similar amounts paid (list in Schedule O) 10 12,436
11	Benefits paid to or for members 11
12	Salaries, other compensation, and employee benefits 12 10,364
13	Professional fees and other payments to independent contractors 13 2,390
14	Occupancy, rent, utilities, and maintenance 14 3,692
15	Printing, publications, postage, and shipping 15
16	Other expenses (describe in Schedule O) 16 62,214
17	Total expenses. Add lines 10 through 16 17 91,096
18	Excess or (deficit) for the year (Subtract line 17 from line 9) 18 -16,937
Net Assets	
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) 19 173,895
20	Other changes in net assets or fund balances (explain in Schedule O) 20 -1,630
21	Net assets or fund balances at end of year. Combine lines 18 through 20 21 155,328

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

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

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?
TO BELIEVE IN THE GOODNESS IN THYSELF AS WELL AS IN OTHERS TO PROTECT CHILDHOOD WITH TENDERNESS, OLD AGE WITH RESPECT, AND TO CHERISH WITH REVERENCE THE MEMORY OF THOSE WHO HAVE PASSED TO OBSERVE FAITHFULLY THE GOLDEN RULE TO ENJOY THE GOOD THINGS OF EARTH, KEEP WITHIN THEE THE GLORIOUS SUNSHINE OF YOUTH, AND REMAIN ALWAYS OF GOOD CHEER
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)

Table with 3 columns: Description, Amount, and Label (28a, 29a, 30a, 31a, 32). Rows include 28 See Additional Data Table, 29, 30, 31 Other program services, and 32 Total program service expenses.

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.

Table with 5 columns: (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.

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		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)		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)?	Yes	
35b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	Yes	
35c	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		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		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a _____		
37b	Did the organization file Form 1120-POL for this year?		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?		No
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
39	Section 501(c)(7) organizations Enter		
39a	Initiation fees and capital contributions included on line 9		
39b	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	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		
40c	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 ▶ _____		
40d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
40e	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		No
41	List the states with which a copy of this return is filed ▶ CA		
42a	The organization's books are in care of ▶ MARK SOLOMON Telephone no ▶ (530) 257-3213 Located at ▶ PO BOX 1299 SUSANVILLE, CA ZIP + 4 ▶ 96130		
42b	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 ▶ _____	Yes	No
42c	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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 ▶ _____		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		No
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
44c	Did the organization receive any payments for indoor tanning services during the year?		No
44d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)		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	46		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	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

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 that have completed Schedule A

Under penalties of perjury, I declare that I have examined this return, including attachments and all information furnished to me, and I believe that the return and all information furnished to me 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
 MARK SOLOMON SECRETARY
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name CAROL JEAN CURRY CPA	Preparer's signature
Firm's name ▶ CAROL JEAN CURRY CPA	
Firm's address ▶ 30 S ROOP ST SUSANVILLE, CA 96130	

May the IRS discuss this return with the preparer shown above? See instructions

Additional Data

Software ID:
Software Version:
EIN: 94-0317341
Name: BENEVOLENT & PROTECTIVE ORDER ELKS

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>28 PROVIDED WHOLESOME FOOD, DRINK, AND SOCIAL ACTIVITY TO MEMBERS, AND THE COMMUNITY PROVIDED SCHOLARSHIPS AND COMTRIBUTIONS TO LASSEN NUTRITION CENTER, SALVATION ARMY, BOY SCOUTS, CARRY YOUR BLANKET, AND TO STATE PROJECTS</p> <p>(Grants \$)</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	28a	

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
JOHN BORING EXALTED RULE	000 00	0		
VACANT LEADING KNIG	000 00	0		
JOSH ANDERSON LOYAL KNIGHT	000 00	0		
CRAIG PADDLEFORD LECTURING KN	000 00	0		
MARK SOLOMON SECRETARY	000 00	0		
GEORGANNA BORING TREASURER	000 00	0		
GREG SELLA TRUSTEE-ONE	000 00	0		
ALBERT VEGAS TRUSTEE-TWO	000 00	0		
DAVID FRENCH TRUSTEE-THRE	000 00	0		
KIM ERB TRUSTEE-FOUR	000 00	0		
JIMMY MILLAR TRUSTEE-FIVE	000 00	0		
VACANT TILER	000 00	0		
BOB EIDE ESQUIRE	000 00	0		
DEBBIE BOTTINI CHAPLAIN	000 00	0		

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

BENEVOLENT & PROTECTIVE ORDER ELKS

Employer identification number

94-0317341

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	LODGE RENT 9,903 MISCELLANEOUS INCOME 3,726 BULLETIN ADVERTISING 1,300 TOTAL 14,929

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10	LOCAL, STATE, & NATIONAL ELKS ORG 12,436

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	36 SOUTH PINE PROPERTY TAXES 641 UTILITIES 394 NON-INVESTMENT DEPRECIATION 1,128 EXPENSES ADVERTISING 196 BANK CHARGES 144 OFFICE EXPENSE 4,935 CONFERENCES & MEETINGS 3,492 LODGE INSURANCE 9,109 CHARITABLE EXPENSES 6,122 FEES 400 REPAIRS & MAINTENANCE 2,614 UTILITIES 19,248 JANITORIAL 1,324 LODGE SUPPLIES 541 MISCELLANIOUS 500 OTHER LODGE EXPENSES 3,070 LODGE PROPERTY TAXES 6,527 SCHOLARSHIPS 1,000 NON-INVESTMENT DEPRECIATION 829 TOTAL 62,214

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 20	OTHER DECREASES -1,630

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 12,142 11,432 FURNITURE & EQUIPMENT 74,439 76,274 LESS ACCUMULATED DEPRECIATION 68,635 69,464 TOTAL 17,946 18,242

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 2,641 3,492 DEFERRED REVENUE 4,769 13,418 CLEANING DEPOSITS 0 1,200 RENTAL HOUSE DEPOSIT 0 550

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	TO BELIEVE IN THE GOODNESS IN THYSELF AS WELL AS IN OTHERS TO PROTECT CHILDHOOD WITH TENDERNESS, OLD AGE WITH RESPECT, AND TO CHERISH WITH REVERENCE THE MEMORY OF THOSE WHO HAVE PASSED TO OBSERVE FAITHFULLY THE GOLDEN RULE TO ENJOY THE GOOD THINGS OF EARTH, KEEP WITHIN THEE THE GLORIOUS SUNSHINE OF YOUTH, AND REMAIN ALWAYS OF GOOD CHEER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III, LINE 28	PROVIDED WHOLESOME FOOD, DRINK, AND SOCIAL ACTIVITY TO MEMBERS, AND THE COMMUNITY PROVIDED SCHOLARSHIPS AND CONTRIBUTIONS TO LASSEN NUTRITION CENTER, SALVATION ARMY, BOY SCOUTS, CARRY YOUR BLANKET, AND TO STATE PROJECTS