

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

## 2014

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](http://www.irs.gov/form990).

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2014 calendar year, or tax year beginning **APR 1, 2014** and ending **MAR 31, 2015**

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

**C** Name of organization  
**BENEVOLENT AND PROTECTIVE ORDER OF ELKS #1756**  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**619 NORTH MAIN STREET**  
 City or town, state or province, country, and ZIP or foreign postal code  
**ALTURAS, CA 96101**

**D** Employer identification number  
**94-1187431**

**E** Telephone number  
**530-233-2929**

**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 **FRATERNAL BENEFICIARY SOCIETY**

**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. ▶ \$ **118,758.**

**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

	Description	Code	Amount
	1 Contributions, gifts, grants, and similar amounts received	1	950.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	14,495.
	4 Investment income	4	10,731.
	5a Gross amount from sale of assets other than inventory	5a	
	5b Less: cost or other basis and sales expenses	5b	
	5c 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	5,140.
	c Less: direct expenses from gaming and fundraising events	6c	3,923.
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	1,217.
	7a Gross sales of inventory, less returns and allowances	7a	35,623.
	b Less: cost of goods sold	7b	30,486.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	5,137.
	8 Other revenue (describe in Schedule O)	8	51,819.
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	84,349.
	10 Grants and similar amounts paid (list in Schedule O)	10	7,995.
	11 Benefits paid to or for members	11	3,058.
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	1,025.
	14 Occupancy, rent, utilities, and maintenance	14	29,138.
	15 Printing, publications, postage, and shipping	15	2,080.
	16 Other expenses (describe in Schedule O)	16	2,998.
	17 <b>Total expenses.</b> Add lines 10 through 16	17	46,294.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	38,055.
	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	88,150.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	52,580.
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	178,785.

LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2014)

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS**

Form 990-EZ (2014)

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**94-1187431**

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**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	103,248.	22	81,742.
23 Land and buildings	24,033.	23	52,771.
24 Other assets (describe in Schedule O) <b>SEE SCHEDULE O</b>	15,415.	24	49,417.
25 <b>Total assets</b>	142,696.	25	183,930.
26 <b>Total liabilities</b> (describe in Schedule O) <b>SEE SCHEDULE O</b>	54,546.	26	5,145.
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	88,150.	27	178,785.

**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? **SEE SCHEDULE O**

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 <b>SEE SCHEDULE O</b>			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		28a	
29			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		29a	
30			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		30a	
31 Other program services (describe in Schedule O)			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		31a	
32 <b>Total program service expenses</b> (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

(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
<b>RODNEY CHAINEY</b>				
<b>EXALTED RULER</b>	5.00	0.	0.	0.
<b>MARSHALL KIRKPATRICK</b>				
<b>LEADING KNIGHT</b>	5.00	0.	0.	0.
<b>DANNY VIERRA</b>				
<b>LOYAL KNIGHT</b>	5.00	0.	0.	0.
<b>KYLE WILLIAMS</b>				
<b>LECTURING KNIGHT</b>	5.00	0.	0.	0.
<b>LARRY CAVASSO</b>				
<b>ESQUIRE</b>	5.00	0.	0.	0.
<b>DOUG WATERMAN</b>				
<b>CHAPLAN</b>	5.00	0.	0.	0.
<b>GARY HARDEN</b>				
<b>INTERGUARD</b>	5.00	0.	0.	0.
<b>LEONARD WEBER</b>				
<b>SECRETARY</b>	20.00	0.	0.	0.
<b>JAMES ROLLINS</b>				
<b>TREASURER</b>	5.00	0.	0.	0.
<b>DON BLAIR</b>				
<b>TRUSTEE</b>	1.00	0.	0.	0.
<b>CURTIS LESLIE</b>				
<b>TRUSTEE</b>	1.00	0.	0.	0.
<b>JERRY WENDLAND</b>				
<b>TRUSTEE</b>	1.00	0.	0.	0.

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS**

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**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 Sch. 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		X
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)		X
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)?		X
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	N/A	
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		X
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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float:right">▶ 37a</span> <u>0.</u>		
37b	Did the organization file Form 1120-POL for this year?		X
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?		X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved	N/A	
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9	N/A	
39b	b Gross receipts, included on line 9, for public use of club facilities	N/A	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <span style="float:right">▶</span> <u>N/A</u> ; section 4912 <span style="float:right">▶</span> <u>N/A</u> ; section 4955 <span style="float:right">▶</span> <u>N/A</u>		
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	N/A	
40c	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 <span style="float:right">▶</span> <u>N/A</u>		
40d	d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶</span> <u>N/A</u>		
40e	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		X
41	List the states with which a copy of this return is filed <span style="float:right">▶</span> <u>CA</u>		
42a	The organization's books are in care of <span style="float:right">▶</span> <u>JAMES ROLLINGS</u> Telephone no. <span style="float:right">▶</span> <u>530-233-2929</u> Located at <span style="float:right">▶</span> <u>619 NORTH MAIN STREET, ALTURAS, CA</u> ZIP + 4 <span style="float:right">▶</span> <u>96101</u>		
42b	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: <span style="float:right">▶</span> _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		X
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: <span style="float:right">▶</span> _____		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <span style="float:right">▶</span> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶</span> <u>43</u> <u>N/A</u>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
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		X
44c	Did the organization receive any payments for indoor tanning services during the year?		X
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)?		X
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)		

BENEVOLENT AND PROTECTIVE ORDER OF ELKS

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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

Table with Yes/No columns for question 46. Yes is blank, No is X.

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. 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?

Table with Yes/No columns for questions 47, 48, 49a, and 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."

Table with 5 columns: (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. All entries are N/A.

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." N/A

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. All entries are N/A.

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 completed Schedule A

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 in his possession.

Sign Here: Signature of officer (handwritten), Type or print name and title: Jim Rollins

Paid Preparer Use Only: Print/Type preparer's name: V. JAMIE R. WHEELER, Preparer's signature: (handwritten), Firm's name: JAMIE'S ACCOUNTING & TAX, Firm's address: 207 SOUTH COURT STREET ALTURAS, CA 96101

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

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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).

Name of the organization

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS  
#1756**

Employer identification number  
**94-1187431**

**FORM 990-EZ, PART I, LINE 4, RENTAL INCOME:**

**KIND AND LOCATION OF PROPERTY:**

**AMOUNT:**

**LODGE RENTS**

**8,602.**

**FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:**

**DESCRIPTION OF PROPERTY:**

**AMOUNT:**

**INTEREST**

**1,611.**

**DIVIDENDS**

**518.**

**TOTAL INCLUDED ON FORM 990-EZ, LINE 4**

**2,129.**

**FORM 990-EZ, PART I, LINE 7, GROSS PROFIT FROM SALES OF INVENTORY:**

**INCOME:**

**1. GROSS RECEIPTS**

**35,623.**

**2. RETURNS AND ALLOWANCES**

**0.**

**3. LINE 1 LESS LINE 2**

**35,623.**

**4. COST OF GOODS SOLD (LINE 13)**

**30,486.**

**5. GROSS PROFIT (LINE 3 LESS LINE 4)**

**5,137.**

**COST OF GOODS SOLD:**

**6. INVENTORY AT BEGINNING OF YEAR**

**2,950.**

**7. MERCHANDISE PURCHASED**

**0.**

**8. COST OF LABOR**

**0.**

**9. MATERIALS AND SUPPLIES**

**31,471.**

**10. OTHER COSTS**

**0.**

**11. ADD LINES 6 THROUGH 10**

**34,421.**

**12. INVENTORY AT END OF YEAR**

**3,935.**

**13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)**

**30,486.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2014)

432211  
08-27-14

**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization	<b>BENEVOLENT AND PROTECTIVE ORDER OF ELKS #1756</b>	Employer identification number	<b>94-1187431</b>
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**FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:**

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
<b>WATER DAMAGE - INSURANCE CLAIM</b>	<b>51,819.</b>

**FORM 990-EZ, PART I, LINE 10, PAYMENTS TO AFFILIATES:**

<b>AFFILIATE NAME: GRAND LODGE &amp; STATE DUES</b>	
<b>PURPOSE OF PAYMENT: MEMBERSHIP</b>	
<b>AMOUNT OF PAYMENT:</b>	<b>5,666.</b>

**AFFILIATE NAME: ELKS NATIONAL FOUNDATION & PIGGY BANK PROJECT**

<b>PURPOSE OF PAYMENT: CHARITY</b>	
<b>AMOUNT OF PAYMENT:</b>	<b>2,329.</b>

**TOTAL INCLUDED ON FORM 990-EZ, LINE 10** **7,995.**

**FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:**

DESCRIPTION OF EXPENSES:	AMOUNT:
<b>DEPRECIATION</b>	<b>2,399.</b>
<b>OTHER EXPENSES</b>	<b>26,739.</b>
<b>TOTAL TO FORM 990-EZ, LINE 14</b>	<b>29,138.</b>

**FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:**

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
<b>CHARITY</b>	<b>2,998.</b>

**FORM 990-EZ, PART I, LINE 20, CHANGES IN NET ASSETS:**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2014)

432211  
08-27-14

**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS  
#1756**

Employer identification number  
**94-1187431**

**CHANGES IN NET ASSETS OR FUND BALANCES:** **AMOUNT:**  
**TO RECLASSIFY RESTRICTED FUNDS** **52,580.**

**FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVENTORY	2,950.	3,935.
LONG-TERM INVESTMENTS	0.	32,322.
OTHER DEPRECIABLE ASSETS	12,465.	13,160.
<b>TOTAL TO FORM 990-EZ, LINE 24</b>	<b>15,415.</b>	<b>49,417.</b>

**FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PAYABLES	1,966.	5,145.
ADJUSTMENT TO CORRECT RESTRICTED FUNDS	52,580.	0.
<b>TOTAL TO FORM 990-EZ, LINE 26</b>	<b>54,546.</b>	<b>5,145.</b>

**FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE MISSION OF THE  
BENEVOLENT AND PROTECTIVE ORDER OF ELKS IS TO HELP BUILD STRONGER  
COMMUNITIES.**

**FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:**

**ALTURAS ELKS LODGE INVESTS IN COMMUNITIES AND YOUTH  
ACTIVITIES. OUR PROGRAMS RANGE FROM CULTIVATING GOOD  
FELLOWSHIP TO HELPING OTHERS  
WHO ARE LESS FORTUNATE.**

Name of the organization **BENEVOLENT AND PROTECTIVE ORDER OF ELKS #1756** Employer identification number **94-1187431**

**Part IV** **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (see the instructions for 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
<b>STEVE BROWN</b> <b>TRUSTEE</b>	1.00	0.	0.	0.
<b>BRIAN HARDEN</b> <b>TRUSTEE</b>	1.00	0.	0.	0.



Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property) **990-EZ**

OMB No 1545-0172

**2014**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Attachment  
Sequence No 179

Name(s) shown on return  
**BENEVOLENT AND PROTECTIVE ORDER OF ELKS**  
**#1756**

Business or activity to which this form relates

Identifying number

**FORM 990-EZ PAGE 1**

**94-1187431**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	869.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

**Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property	869.	5 YRS.	HY	200DB	174.
c	7-year property					
d	10-year property	3,641.	10 YRS.	HY	200DB	364.
e	15-year property					
f	20-year property	26,454.	20 YRS.	HY	150DB	992.
g	25-year property		25 yrs.		S/L	
h	Residential rental property	/	27.5 yrs.	MM	S/L	
		/	27 5 yrs.	MM	S/L	
i	Nonresidential real property	/	39 yrs.	MM	S/L	
		/		MM	S/L	

**Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year	/	40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	2,399.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS**

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**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2014 tax year:					
<b>43</b> Amortization of costs that began before your 2014 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
	<b>BUILDINGS</b>							
200	<b>BUILDING</b>							
	091448	SL	40.00	16	81,994.		81,994.	0.
201	<b>BUILDING IMPROVEMENTS</b>							
	040914	150DB	20.00	19F	26,454.			992.
202	<b>FLOOR COVERING</b>							
	073114	200DB	10.00	19D	3,641.			364.
	<b>* 990-EZ PG 1 TOTAL BUILDINGS</b>							
					112,089.	0.	81,994.	1,356.
	<b>FURNITURE &amp; FIXTURES</b>							
301	<b>EQUIPMENT/FURNITURE</b>							
	070185	SL	10.00	16	25,329.	12,465.	12,864.	0.
302	<b>RICOH COPY MACHINE</b>							
	050914	200DB	5.00	19B	1,738.	869.		1,043.
	<b>* 990-EZ PG 1 TOTAL FURNITURE &amp; FIXTURES</b>							
					27,067.	13,334.	12,864.	1,043.
	<b>LAND</b>							
100	<b>LAND - NORTH MAIN STREET</b>							
	091448	L			24,032.			0.
	<b>* 990-EZ PG 1 TOTAL LAND</b>							
					24,032.	0.	0.	0.
	<b>* GRAND TOTAL 990-EZ PG 1 DEPR</b>							
					163,188.	13,334.	94,858.	2,399.