

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning 4/1/2009, and ending 3/31/2010

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization: **BENEVOLENT & PROTECTIVE ORDER OF ELKS LDG #2193**
 Number and street (or P O box, if mail is not delivered to street address): **285 WILMETTE AVE**
 Room/suite: _____
 City, town, or country: **ORMOND BEACH** State: **FL** ZIP + 4: **32174**

D Employer identification number: **59-1000279**

E Telephone number: **(386) 677-6367**

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)

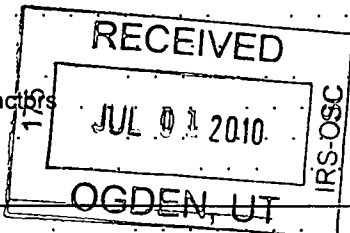
I Website: ▶ **WWW.ELKS.ORG**

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

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **484,631**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)			
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	12,877
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	57,276
	4 Investment income	4	31
	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 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input checked="" type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	26,359
	b Less: direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	26,359	
7a Gross sales of inventory, less returns and allowances	7a	340,446	
b Less: cost of goods sold	7b	185,378	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	155,068	
8 Other revenue (describe ▶ See Attached Statement)	8	47,642	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	299,253	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	25,403
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	94,528
	13 Professional fees and other payments to independent contractors	13	2,200
	14 Occupancy, rent, utilities, and maintenance	14	48,485
	15 Printing, publications, postage, and shipping	15	7,910
	16 Other expenses (describe ▶ See Attached Statement)	16	100,849
	17 Total expenses. Add lines 10 through 16	17	279,375
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	19,878
	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	886,271
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	906,149



Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ (See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	86,350	133,996
23 Land and buildings	786,679	789,812
24 Other assets (describe ▶ See Attached Statement)	66,199	32,205
25 Total assets	939,228	956,013
26 Total liabilities (describe ▶ See Attached Statement)	52,957	49,864
27 Net assets or fund balances (line 27 of column (B) must agree with line 21).	886,271	906,149

25

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Part V Other Information (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
35a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	X	
35b	If "Yes," has it filed a tax return on Form 990-T for this year?	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		
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 period covered by this return?		X
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) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		
40c	Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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		X
41	List the states with which a copy of this return is filed		
42a	The organization's books are in care of SECRETARY Telephone no. (386) 677-6367 Located at 285 WILMETTE AVE. City ORMOND BEACH ST FL ZIP + 4 32174		
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 See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
42c	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		X
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 N/A		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- | | | Yes | No |
|--|-----|-----|----|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. | 46 | | |
| 47 Did the organization engage in lobbying activities? 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 | | |
| 49 a 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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name <u>None</u> Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name <u>None</u> Str _____ City _____ ST _____ ZIP _____		
Name _____ Str _____ City _____ ST _____ ZIP _____		
Name _____ Str _____ City _____ ST _____ ZIP _____		
Name _____ Str _____ City _____ ST _____ ZIP _____		
Name _____ Str _____ City _____ ST _____ ZIP _____		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

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 ▶ Angela Kabool Signature of officer Date 6/28/10
 ▶ ANGELA KABOOL TREASURER Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ <u>[Signature]</u>	Date 6/1/2010	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (See instructions) P00020790
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ <u>C & M COASTAL ACCOUNTING</u> <u>1617 N RIDGEWOOD AVE STE E-204, HOLLY HILL, FL 32117</u>	EIN ▶ _____	Phone no ▶ <u>(386) 673-0401</u>	

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a List events with gross receipts greater than \$5,000

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

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		Revenue	1	Gross revenue	8,407
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00% <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00% <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d) ▶				
8	Net gaming income summary. Combine line 1, column d, and line 7 ▶				26,359

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: FL		
a Is the organization licensed to operate gaming activities in each of these states?	9a	X
b If "No," explain: LISC NOT REQUIRED IN FLORIDA		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	X
b If "Yes," explain		
11 Does the organization operate gaming activities with nonmembers?	11	X
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?	12	X

		Yes	No			
13	Indicate the percentage of gaming activity operated in					
	a The organization's facility <table border="1" style="float: right; margin-left: 20px;"> <tr> <td style="width: 50px;">13a</td> <td style="text-align: right;">100 00%</td> </tr> <tr> <td>13b</td> <td></td> </tr> </table>	13a	100 00%	13b		
13a	100 00%					
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 ▶ PATRICIA GEHRING					
	Address ▶ 285 WILMETTE AVE ORMOND BEACH, FL 32174					
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	X			
	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 ▶ _____					
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> 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?	17a	X			
	b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____					

Part I, Line 8 (990-EZ) - Other Revenue

47,642

Description		Amount
1	FUNCTION RENT	3,075
2	NEW YEARS EVE	1,850
3	MISC, INCOME	3,040
4	ASSOC. MEMBERS	80
5	SHIRTS	855
6	HOUSE COMMITTEE	16,342
7	FACILITY RENTAL	12,335
8	SOCIAL QTRS OTHER	363
9	KITCHEN OTHER INC	9,702
10		
11		
12		
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Part I, Line 16 (990-EZ) - Other Expenses

100,849

1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	1,194
4	Amortization	4	
5	Conferences, conventions, and meetings	5	5,113
6	Depreciation	6	12,437
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	13,278
11	Telephone	11	1,669
12	Unrelated business income taxes	12	
13	DIGNITARY ENTERTAINMENT	13	636
14	INSURANCE	14	4,091
15	OFFICE EXPENSES	15	3,323
16	OFFICERS EXPENSES	16	159
17	PER-CAPITA - STATE	17	2,097
18	JANITORIAL EXPENSES	18	2,812
19	CONTRACT SERVICES	19	4,384
20	BADGES/BLAZERS/JEWELS	20	1,061
21	CARD KEYS	21	868
22	SECURITY	22	481
23	BANK CHARGES	23	557
24	SPORTS	24	651
25	LODGE APPRECIATION	25	300
26	MISC EXP & EQUIP	26	4,280
27	SPECIAL EVENTS	27	139
28	ER/SEC SEMINAR	28	155
29	MISC EXPENSES	29	1,236
30	PHOTOGRAPHY	30	64
31	JANITORIAL	31	3,279
32	LAUNDRY/LINENS	32	3,140
33	LICENSES	33	400
34	REPLACEMENT GLASSES & DINNERWARE	34	934
35	DECORATIONS	35	564
36	MUSIC/ENTERTAINMENT	36	15,205
37	LODGE REIMBURSEMENT	37	16,342
38		38	
39		39	
40		40	
41		41	
42		42	
43		43	
44		44	
45		45	

Part II, Line 24 (990-EZ) - Other Assets

66,199

32,205

Description		Beginning	End
1	INVENTORY	13,833	12,624
2	INVESTMENTS	52,366	19,581
3			
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Part II, Line 26 (990-EZ) - Liabilities

52,957

49,864

	Description	Beginning	End
1	ACCOUNTS PAYABLE	5,588	4,431
2	DEFERRED DUES & FEES	33,765	32,957
3	RESTRICTED FUNDS	13,604	12,476
4			
5			
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Form 4562 Statement - 990EZ

3/31/2010

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec., 179, Bonus	2009 Deprec	2009 Accum Deprec
14	TILE WORK	7/23/2001	R-5	100 00%	258				258	39	SL/GDS	MM	53	7	60
15	BUILDING IMPROVEN	7/30/2001	R-5	100 00%	99				99	39	SL/GDS	MM	23	3	26
22	BUILDING IMPROVEN	8/13/2001	R-5	100 00%	641				641	39	SL/GDS	MM	122	16	138
18	FLOORING	2/20/2002	R-5	100 00%	300				300	39	SL/GDS	MM	57	8	65
19	REMODELING	3/6/2002	R-5	100 00%	541				541	39	SL/GDS	MM	98	14	112
23	CHAIRS	5/20/2002	F-11	100 00%	3,042				3,042	7	200DB	HY	2,907	135	3,042
25	DISHWASHER	6/12/2002	F-10	100 00%	3,745				3,745	7	200DB	HY	3,577	167	3,744
24	2 TV'S	12/18/2002	F-10	100 00%	692				692	7	200DB	HY	661	31	692
26	27" TV	10/22/2003	F-10	100 00%	201				201	7	200DB	HY	174	18	192
29	AVC SYSTEM	5/13/2004	F-10	100 00%	6,195				6,195	7	200DB	HY	4,813	553	5,366
30	JEWELS	6/17/2004	F-11	100 00%	1,835				1,835	7	200DB	HY	1,425	164	1,589
31	GREASE TRAP	12/9/2004	F-11	100 00%	4,737				4,737	7	200DB	HY	3,681	423	4,104
37	ELECTRIC ORGAN	5/12/2005	F-11	100 00%	585				585	7	200DB	HY	402	52	454
38	27" TELEVISION	5/19/2005	F-11	100 00%	190				190	7	200DB	HY	131	17	148
32	BEER COOLER	9/15/2005	F-11	100 00%	1,811				1,811	7	200DB	HY	1,246	162	1,408
33	BOTTLE COOLER	10/20/2005	F-11	100 00%	1,405				1,405	7	200DB	HY	966	125	1,091
34	REFRIDGERATOR	1/12/2006	F-11	100 00%	1,837				1,837	7	200DB	HY	1,263	164	1,427
35	FREEZER	1/26/2006	F-11	100 00%	2,237				2,237	7	200DB	HY	1,538	200	1,738
36	ICE MACHINE	2/23/2006	F-11	100 00%	2,987				2,987	7	200DB	HY	2,054	267	2,321
41	FIRE SYSTEM	6/7/2006	F-10	100 00%	3,885				3,885	7	200DB	HY	2,185	485	2,670
39	WIC COMPRESSOR	7/13/2006	F-10	100 00%	2,703				2,703	7	200DB	HY	1,521	338	1,859
40	KITCHEN EQUIP	7/20/2006	F-10	100 00%	1,038				1,038	7	200DB	HY	584	130	714
47	KITCHEN IMPROV	7/31/2006	R-5	100 00%	500				500	39	SL/GDS	MM	35	13	48
46	RANGE HOOD	8/10/2006	F-10	100 00%	834				834	7	200DB	HY	469	104	573
42	SAFE	11/9/2006	F-10	100 00%	2,022				2,022	7	200DB	HY	1,138	253	1,391
44	VACUUME	1/8/2007	F-10	100 00%	256				256	7	200DB	HY	145	32	177
45	DOORS	2/14/2007	R-5	100 00%	3,600				3,600	39	SL/GDS	MM	196	92	288
48	ASPHALT PAVING	3/26/2007	R-5	100 00%	3,000				3,000	39	SL/GDS	MM	157	77	234
53	BUILDING IMPROV	4/4/2007	R-5	100 00%	2,760				2,760	39	SL/GDS	MM	139	71	210
49	BAR EQUIPMENT	5/24/2007	F-10	100 00%	1,068				1,068	7	200DB	HY	415	187	602
54	BUILDING IMPROV	6/13/2007	R-5	100 00%	4,312				4,312	39	SL/GDS	MM	199	111	310
50	SOUND SYSTEM	6/18/2007	F-10	100 00%	6,009				6,009	7	200DB	HY	2,331	1,051	3,382
52	SIGN	7/23/2007	F-11	100 00%	1,200				1,200	7	200DB	HY	465	210	675
55	BUILDING IMPROV	7/23/2007	R-5	100 00%	5,834				5,834	39	SL/GDS	MM	256	150	406
56	BUILDING IMPROV	8/2/2007	R-5	100 00%	1,682				1,682	39	SL/GDS	MM	70	43	113
57	BUILDING IMPROV	9/10/2007	R-5	100 00%	10,341				10,341	39	SL/GDS	MM	409	265	674
58	BUILDING IMPROV	10/4/2007	R-5	100 00%	2,757				2,757	39	SL/GDS	MM	103	71	174
59	BUILDING IMPROV	11/20/2007	R-5	100 00%	2,911				2,911	39	SL/GDS	MM	103	75	178
60	BUILDING IMPROV	12/10/2007	R-5	100 00%	7,642				7,642	39	SL/GDS	MM	253	196	449
61	BUILDING IMPROV	1/23/2008	R-5	100 00%	4,626				4,626	39	SL/GDS	MM	144	119	263
51	FENCE	2/14/2008	R-2	100 00%	4,039				4,039	15	150DB	HY	586	345	931
62	BUILDING IMPROV	3/24/2008	R-5	100 00%	1,101				1,101	39	SL/GDS	MM	29	28	57
63	BUILDING IMPROV	5/21/2008	R-5	100 00%	8,922				8,922	39	SL/GDS	MM	200	229	429
67	KITCHEN EQUIP	6/4/2008	F-10	100 00%	1,847				1,847	7	200DB	HY	264	452	716
68	SAFE	7/2/2008	F-10	100 00%	2,183				2,183	7	200DB	HY	312	535	847
69	SECURITY SYSTEM	7/2/2008	F-10	100 00%	1,362				1,362	7	200DB	HY	195	334	529
64	BUILDING IMPROV	8/21/2008	R-5	100 00%	43,378				43,378	39	SL/GDS	MM	696	1,112	1,808
70	5 TON AC UNIT	9/18/2008	F-10	100 00%	2,758				2,758	7	200DB	HY	394	675	1,069
65	BUILDING IMPROV	12/29/2008	R-5	100 00%	7,317				7,317	39	SL/GDS	MM	55	188	243
66	BUILDING IMPROV	2/11/2009	R-5	100 00%	11,177				11,177	39	SL/GDS	MM	36	287	323
71	A/C UNIT	4/16/2009	F-10	100 00%	8,915				8,915	7	200DB	HY	1,274	1,274	1,274
72	OFFICE A/C UNIT	8/5/2009	F-10	100 00%	1,475				1,475	7	200DB	HY	100	100	211
73	KITCHEN SLICER	12/14/2009	F-10	100 00%	700				700	7	200DB	HY	100	100	100
74	LODGE IMPROVEMEI	11/4/2009	R-5	100 00%	4,480				4,480	39	SL/GDS	MM	43	43	43

Listed Property

Listed property with more than 50% business use (Line 25 and 26)

Form 4562 Statement - 990EZ

3/31/2010

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec, 179, Bonus	2009 Deprec	2009 Accum Deprec
6	COMPUTER	10/15/1999	F-4	100 00%	856				856	5	200DB	MQ3	835		-835
8	COMPUTER PRINTER	6/14/2000	F-4	100 00%	201				201	5	SL/GDS	HY	201		201
27	HP COMPUTER	5/30/2003	F-4	100 00%	1,193				1,193	5	200DB	HY	1,193		1,193
28	PRINTER	6/25/2003	F-4	100 00%	126				126	5	200DB	HY	126		126
43	PRINTER	12/14/2006	F-4	100 00%	217				217	5	200DB	HY	154	25	179
Total listed prop with > 50% business use													2,593	2,593	
Subtotal Listed Property													2,593	2,534	

Elections

Election to NOT claim first-year special depreciation - All Property

The Taxpayer elects out of first-year special depreciation for all depreciable property placed in service during the current tax year.

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return BENEVOLENT & PROTECTIVE ORDER OF E	Business or activity to which this form relates 990EZ	Identifying number 59-1000279
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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 the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	11,090
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
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	250,000
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 2008 Form 4562.		10
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		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 2010. 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) (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
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 2009	17	10,784
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 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		11,090	7	HY	200DB	1,585
d 10-year property						
e 15-year property			25 yrs		S/L	
f 20-year property			27 5 yrs	MM	S/L	
g 25-year property			27 5 yrs	MM	S/L	
h Residential rental property			39 yrs	MM	S/L	
i Nonresidential real property	11/4/2009	4,480		MM	S/L	43

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20 a 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	25
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 instructions	22	12,437
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	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, 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? [X] Yes [] No 24b If "Yes," is the evidence written? [X] 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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25
26 Property used more than 50% in a qualified business use: PRINTER 12/14/2006 100.00% 217 217 5 200DB - HY 25
27 Property used 50% or less in a qualified business use: S/L - S/L - S/L -
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 25
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

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

30 Total business/investment miles driven during the year (do not include commuting miles) (a) Vehicle 1 (b) Vehicle 2 (c) Vehicle 3 (d) Vehicle 4 (e) Vehicle 5 (f) Vehicle 6
31 Total commuting miles driven during the year
32 Total other personal (noncommuting) miles driven
33 Total miles driven during the year Add lines 30 through 32
34 Was the vehicle available for personal use during off-duty hours? Yes No Yes No Yes No Yes No Yes No Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?
36 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 (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? Yes No
38 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
39 Do you treat all use of vehicles by employees as personal use?
40 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?
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)
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
42 Amortization of costs that begins during your 2009 tax year (see instructions)
43 Amortization of costs that began before your 2009 tax year 43
44 Total. Add amounts in column (f). See the instructions for where to report 44