PREPARATION OF TAX FORM 990
Group Return – Clubs Less than or equal to $50,000 in Gross Receipts

This section addresses the completion of Form 990 and Schedule O for group returns with no financial information to be reported on Form 990 (i.e. all clubs had $50,000 or less in gross receipts for the year).

Completing all lines. Make an entry of “zero” on all total and subtotal lines. Do not leave any applicable answering lines blank, unless expressly instructed to skip that line. If answering a line is predicated on a “Yes” answer to the preceding line, and if the organization’s answer to the preceding line was “No”, then leave the “If Yes” line blank.

**To save time, complete the form and schedule in the order presented below; as certain later sections of the form must be completed first in order to complete earlier sections.

**GROUP RETURN – Clubs Less than or equal to $50,000 – Section A – M (Page 1)**

Section A – Left blank.

Section B – Check the appropriate box, if applicable.

Section C – The name should be Shriners International, ____________ Shriners Group
Return, c/o __________ Shriners with temple address.

Section D – Employer identification number assigned to entity.

Section E – Telephone number.

Section F – Name and address of Principal Officer (Potentate). If he prefers to be contacted at the organization’s address listed in item C, state “same as C above”.

Section G – Gross receipts should be zero.

Section H(a) – “Is this a group return for affiliates?” Check “Yes”.

Section H(b) – “Are all affiliates included?” Always check “No” and attach a list of ALL Shrine Clubs. In this case, there should be no shrine clubs with gross receipts greater than $50,000. This listing is what the IRS uses to code their system to satisfy the annual tax filing requirement of each individual Shrine club; thus negating the need for each club to file a 990-N. You may utilize our Annual EIN Verification Listing which includes: name, address and EIN number; however, be sure to cross out the temple and group EIN numbers as they are not reported on the group return.

**Note:** Do not include the list of shrine clubs on Schedule O per the IRS. In this instance, the IRS prefers you utilize your own attachment.

H(c) The Group Exemption number is 0229.

Section I – Check 501 (c) box and enter 10 between brackets.

Section J – Optional.

Section K – Type of Organization. “Other” should be checked with “Unincorporated Association” written on the line.
Section L – Year of Formation.
Section M – State of legal domicile.

PART VII – Compensation of Officers, Director, etc. (Pages 7 & 8)
List all officers of every Shrine club even if they did not receive compensation. Column B, average hours per week must contain a value even if there were no hours worked. In this instance you would enter zero (0). Since Column B is intended to uncover any unreasonable compensation paid to officers, volunteers need only provide an estimate. Enter zero ($0.00) in Columns D, E and F if none were paid. Total lines 1b-1d. Answer questions 2-5.

PART VIII – Statement of Revenue (Page 9)
Record zeros ($0.00) on each of the following lines, 1h, 2g, 6d (Columns A, B, C, D), 7d (Columns A, B, C, D), 8c (Columns A, C, D), 9c (Columns A, B, C, D), 10c (Columns A, B, C, D), 11e, and 12 (Columns A, B, C, D).

PART IX – Statement of Functional Expenses (Page 10)
Record zeros ($0.00) on line 25 (Column A).

PART X – Balance Sheet (Page 11)
Record zeros ($0.00) on line 16 (Column B) and line 26 (Column B). Check the box indicating that we follow SFAS 117 and record zeros ($0.00) on lines 27, 28, 29, 33 and 34 (Column B). Record in Column A the actual amounts reported on the prior years' 990 group return.

PART XII – Financial Statements and Reporting (Page 12)
Answer question 1 as it applies to the clubs. Questions 2a-2c should be answered “No”. Per Shriners International Bylaw #337.8, shrine clubs are not required to have their annual financial statements reviewed or audited by an independent accountant; but by a committee selected by the Potentate at the close of each calendar year. Question 3a should be “No” with question 3b left blank.

PART III – Statement of Program Service Accomplishments (Page 2)

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter &quot;fraternity with a philanthropic mission&quot; for the organization’s mission.</td>
</tr>
<tr>
<td>2</td>
<td>Check “No”.</td>
</tr>
<tr>
<td>3</td>
<td>Check “No”.</td>
</tr>
<tr>
<td>4</td>
<td>Because we did not report anything, there is nothing to report for expenses. Record zeros ($0.00) on line 4e.</td>
</tr>
</tbody>
</table>
PART IV – Checklist of Required Schedule (Pages 3 & 4)
Check “No” for questions 1-3, 5-24d, 26-35, and 37. Check “Yes” for question 38.

PART V – Statements Regarding Other IRS Filings and Tax Compliance (Page 5)
Check “No” for questions 1c-7h and 14a.

PART VI – Governance, Management, and Disclosure (Page 6)
The Governance, Management, and Disclosure section must be read carefully and the questions answered as the majority of the clubs would answer. Following are answers to some of the questions that may garner the same response from the majority of the clubs.

Check the box that indicates Schedule O was completed and contains a response to the questions in this section.

Section A. Governing Body and Management

<table>
<thead>
<tr>
<th>Question No.</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-5</td>
<td>Complete as applicable.</td>
</tr>
<tr>
<td>6</td>
<td>Check “Yes”, as the clubs have members.</td>
</tr>
<tr>
<td>7-9</td>
<td>Complete as applicable.</td>
</tr>
</tbody>
</table>

Section B. Policies

10a & 10b Check “Yes”.

11a Check “Yes” only if a copy of the Group final Form 990 (including the required schedule), as ultimately filed with the IRS, was provided to each voting member of the governing body of the temple, whether in paper or electronic form, prior to its filing with the IRS. Also describe in Schedule O the process, if any, by which any of the temple’s officers, directors, trustees, board committee members, or management reviewed the prepared Form 990, whether before or after it was filed with the IRS, including specifics regarding who conducted the review, when they conducted it, and the extent of any such review. If no review was or will be conducted, state “no review was or will be conducted.” Note: You must describe on Schedule O the process, if any, that was used to review the Form 990 (See sample process included on Schedule O, page 158, in this section).

<table>
<thead>
<tr>
<th>Question No.</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>12a</td>
<td>Our General Counsel has advised that a proper answer is “Yes”. Our conflict of interest policy is part of the Shrine Code of Ethics. Each Noble is admonished by our General Counsel to read, and comply with Section 210.7 “Shrine Code of Ethics” of the bylaws of Shriners International.</td>
</tr>
<tr>
<td>12b</td>
<td>Complete as applicable.</td>
</tr>
</tbody>
</table>
12c  Check “Yes” and include the following statement on Schedule O: “Compliance with our Code of Ethics is required of shrine temples under our Shriners International bylaws section 210.7.” Please note if your temple bylaws are different in this respect, your explanation will be different on Schedule O.

13  Check “Yes”. Per General Order No. 1.


15-16b  Complete as applicable.

Section C. Disclosure

17  Complete as applicable.

18  Our 990’s are available for public inspection “upon request”. This should be a written request.

19  Include the following statement on Schedule O: “We do not make our governing documents, conflict of interest policy, or financial statements available to the public. Our 990’s are available for public inspection upon written request.”

20  Enter the name, address, and phone number of the person at the temple who possesses the books and records that the shrine clubs have provided to the temple.

PART XI – Reconciliation of Net Assets (Page 12)

Only complete this reconciliation if you had financial information reported on the prior year’s 990 group return. For example, you reported net assets in the prior year of $35,750 and this year you are not required to report any financial information because you have no clubs with gross receipts greater than $50,000. You would record the $35,750 (as a negative number) on line 9 of this reconciliation and explain on Schedule O that you no longer have any shrine clubs with gross receipts greater than $50,000. This explains the $35,750 reduction in net assets from one year to the next.

PART I – Summary (Page 1)

This section should be completed last as it requires recording information from other sections and schedules in the return. Line 1 should read “Fraternity with a Philanthropic Mission and questions 2-7b answered as applicable. Record in Column A the actual amounts reported on the prior years’ 990 group return. Column B (current year) should be all zeros ($0.00).

PART II – Signature Block (Page 1)

To make the return complete, the return must be signed by the Recorder.

After the Group Return Form 990 has been prepared, compliance with Internal Revenue Code section of the General Order No. 1 requires that a copy of each signed tax return Form 990 (including the applicable schedule), and tax Form 8868, “Application for Extension of Time to File”, (if applicable) be sent to the Executive Vice President, Shriners International at the same time the returns are filed with the Internal Revenue Service.