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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
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)

2008

Open to Public
Inspection

► 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 \$1,000,000 and total assets less than \$2,500,000 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.

A For the 2008 calendar year, or tax year beginning and ending

B Check if applicable

Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization

Sigma Phi Delta Fraternity
c/o Jonathan Wiegand, Treasurer
Number and street (or P.O. box, if mail is not delivered to street address)
3120 South 72nd Street
City or town, state or country, and ZIP + 4
Lincoln, NE 68506

D Employer identification number

39-6084280

E Telephone number

605-691-1346

F Group Exemption
Number ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ►

I Website: ► sigmaphidelta.orgJ Organization type (check only one) — 501(c)(7) ◀ (insert nc.) 4947(a)(1) or 527K 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 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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ 94,705.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1 Contributions, gifts, grants, and similar amounts received	1	37,631.
2 Program service revenue including government fees and contracts	2	
3 Membership dues and assessments	3	56,048.
4 Investment income	4	1,026.
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) (attach schedule)	5c	
6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>	6a	
a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	
b Less: direct expenses other than fundraising expenses	6c	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
b Less: cost of goods sold	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe ►)	8	
9 Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	94,705.
10 Grants and similar amounts paid (attach schedule)	10	7,595.
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	1,600.
14 Occupancy, rent, utilities, and maintenance	14	4,771.
15 Printing, publications, postage, and shipping	15	15,922.
16 Other expenses (describe ►)	16	29,511.
17 Total expenses. Add lines 10 through 16	17	59,399.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	35,306.
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	113,618.
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	148,924.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 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		94,937.22	131,539.
23 Land and buildings		23	
24 Other assets (describe ►)		18,681.24	17,385.
25 Total assets		113,618.25	148,924.
26 Total liabilities (describe ►)		0.26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		113,618.27	148,924.

SCANNED JAN 26 2010

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Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box X
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only X

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Type or print	Name of Exempt Organization Sigma Phi Delta Fraternity c/o Jonathan Wiegand, Treasurer	Employer identification number 39-6084280
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions 3120 South 72nd Street, No. 181	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Lincoln, NE 68506	

Check type of return to be filed(file a separate application for each return).

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

Jonathan Wiegand

- The books are in the care of ► **3120 South 72nd Street #181 - Lincoln, NE 68506**
Telephone No. ► **605-691-1346** FAX No. ►
- If the organization does not have an office or place of business in the United States, check this box X
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **August 15, 2009**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
► calendar year **2008** or
► tax year beginning , and ending

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions