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Short Form  
Return of Organization Exempt From Income Tax

2009

Open to Public  
Inspection

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

A For the 2009 calendar year, or tax year beginning , 2009, and ending

<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	<input type="checkbox"/> Initial return	<input type="checkbox"/> Termination	<input type="checkbox"/> Amended return	<input type="checkbox"/> Application pending	<input type="checkbox"/> Please use IRS label or print or type. See Specific Instructions	C CLEMSON LODGE # 254 A. F. M. P. O. BOX 88 CLEMSON, SC 29632	D Employer identification number 23-7145047
						E Telephone number 864-654-2793	F Group Exemption Number ► 2111	

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

I Website: ► N/A	J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c) (10) (insert no) 4947(a)(1) or 527	H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
K Check ► <input type="checkbox"/> 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 ► \$ 57,107.

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 20,521.
	2 Program service revenue including government fees and contracts	2 1,600.
	3 Membership dues and assessments	3
	4 Investment income	4 931.
	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"/>	6a 1,055.
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b
	b Less direct expenses other than fundraising expenses	6c 1,055.
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a
	7a Gross sales of inventory, less returns and allowances	7b
	b Less cost of goods sold	7c
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8 33,000.
	8 Other revenue (describe ► See Statement 1)	9 57,107.
	9 Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	10 4,005.
	10 Grants and similar amounts paid (attach schedule)	See Statement 2
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	13 500.	
14 Occupancy, rent, utilities, and maintenance	14 19,477.	
15 Printing, publications, postage, and shipping	15 971.	
16 Other expenses (describe ► See Statement 3)	16 6,184.	
17 Total expenses. Add lines 10 through 16	17 31,137.	
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 25,970.	
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)	19 167,140.	
20 Other changes in net assets or fund balances (attach explanation)	See Statement 4	
21 Net assets or fund balances at end of year Combine lines 18 through 20	20 -2,680.	
	21 190,430.	

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)			
ASSETS	(A) Beginning of year	(B) End of year	
	22 Cash, savings, and investments	91,070. 22	104,673.
	23 Land and buildings	126,498. 23	123,227.
	24 Other assets (describe ► _____)	24	
	25 Total assets	217,568. 25	227,900.
	26 Total liabilities (describe ► See Statement 5)	50,428. 26	37,196.
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	167,140. 27	190,430.

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 990-EZ (2009)

SCANNED JUL 15 2010

**Part III Statement of Program Service Accomplishments (See the instructions )**

What is the organization's primary exempt purpose? See Statement 6

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

**Expenses**  
(Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others)

## 28 MEETINGS AND SOCIAL EVENTS FOR MEMBERS

(Grants \$  ) If this amount includes foreign grants, check here  28a 28, 210.

**29 CONTRIBUTIONS TO CHARITABLE ORGANIZATIONS**

(Grants \$ 2,235 ) If this amount includes foreign grants, check here  ► 29a

30

(Grants \$  ) If this amount includes foreign grants, check here  ▶ **30a**

**31 Other program services (attach schedule)**

(Grants \$  ) If this amount includes foreign grants, check here ►  31a

**32 Total program service expenses** (add lines 28a through 31a)

32 28,210.

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
Robert H. Krause	Worship Master	0.	0.	0.
	0			
Brandon T. Smith	Junior Warden	0.	0.	0.
	Senior	0		
THOMAS E. HAYDEN, JR	Secretary	0.	0.	0.
	0			
L. JOE GRANGER	Treasurer	0.	0.	0.
115 ALLEE STREET		0		
CLEMSON, SC 29631				
Benjamin W. Weeks	Junior Warden	0.	0.	0.
	0			

**Part V Other Information** (Note the statement requirements in the instrs for Part V)

See Statement 7

**33** Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity Yes  No

**34** Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes Yes  No

**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 Yes  No

**a** 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? Yes  No

**b** If 'Yes,' has it filed a tax return on **Form 990-T** for this year? Yes  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 Yes  No

**37a** Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** 0.

**b** Did the organization file **Form 1120-POL** for this year? Yes  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 period covered by this return? Yes  No

**b** If 'Yes,' complete Schedule L, Part II and enter the total amount involved Yes  No

**39** Section 501(c)(7) organizations Enter

**a** Initiation fees and capital contributions included on line 9 Yes  No

**b** Gross receipts, included on line 9, for public use of club facilities Yes  No

**40a** Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► **N/A**, section 4912 ► **N/A**, section 4955 ► **N/A** Yes  No

**b** 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 Yes  No

**c** 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 Yes  No

**d** Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization Yes  No

**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 Yes  No

**41** List the states with which a copy of this return is filed ► **None** Yes  No

**42a** The organization's

books are in care of ► **I. J. GRANGER** Telephone no ► (864) 654-2793

Located at ► **115 ALLEE STREET, CLEMSON SC** ZIP + 4 ► 29631 Yes  No

**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)? Yes  No

If 'Yes,' enter the name of the foreign country ► Yes  No

See the instructions for exceptions and filing requirements for **Form TD F 90-22 1, Report of a Foreign Bank and Financial Accounts**

**c** At any time during the calendar year, did the organization maintain an office outside of the U.S.? Yes  No

If 'Yes,' enter the name of the foreign country ► Yes  No

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here and enter the amount of tax-exempt interest received or accrued during the tax year Yes  No

► **43** Yes  No

**44** Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Yes  No

**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 Yes  No

**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

**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

**47** Did the organization engage in lobbying activities? If 'Yes,' complete Schedule 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?

**b** If 'Yes,' was the related organization a section 527 organization?

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

	Yes	No
46		
47		
48		
49 a		
49 b		

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
	J	

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

Sign Here	<p>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.</p> <p>► <u>L.S. Granger</u> Signature of officer</p> <p>► <u>L.S. Granger, Treasurer</u> Type or print name and title</p> <p style="text-align: right;">  <u>✓ 5-17-2010</u>   Date</p>	
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<b>Paid Preparer's Use Only</b>	Preparer's signature ► <i>Ethel C. Pettigrew</i>	Date 5/13/10	Check if self-employed ► <input type="checkbox"/>	Preparer's Identifying Number (See instructions) N/A
	Firm's name (or yours if self-employed) address and ZIP + 4 ► <u>Whitener, Pettigrew &amp; Company CPAs, LLC</u>	EIN ► N/A		
	► <u>135 Old Greenville Hwy., Suite 201</u>	Phone no ► (864) 654-8999		
	<u>Clemson, SC 29631</u>			

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

**BAA**

**Form 990-FZ (2009)**

2009

## Federal Statements

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Client 6605

CLEMSON LODGE # 254 A. F. M.

23-7145047

5/13/10

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**Statement 1**  
**Form 990-EZ, Part I, Line 8**  
**Other Revenue**

RENTAL INCOME

Total	\$	33,000.
	\$	<u>33,000.</u>

**Statement 2**  
**Form 990-EZ, Part I, Line 10**  
**Grants and Similar Amounts Paid**

Donee's Name:	FISHER/NIGHTINGALE		
Cash Amount Given:		\$	100.
Donee's Name:	HELPING HANDS		
	Central, SC 29630		
Cash Amount Given:		\$	900.
Donee's Name:	AMERICAN CANCER SOCIETY		
Cash Amount Given:		\$	100.
Donee's Name:	CLEMSON COMMUNITY CARE		
Cash Amount Given:		\$	300.
Donee's Name:	CLEMSON CHILD DEV. CENTER		
Cash Amount Given:		\$	100.
Class of Activity:	CHARITABLE		
Donee's Name:	BOY SCOUT Troop 161		
Cash Amount Given:		\$	185.
Donee's Name:	Honor Flight of the Upstate		
	Greenville, SC		
Cash Amount Given:		\$	500.
Donee's Name:	Movember Foundation		
Cash Amount Given:		\$	50.

Payments to Affiliates

Name:	GRAND LODGE A.F.M. OF S.C.		
Address:	PO BOX 2185		
Purpose of payment:	LEXINGTON, SC 29071-2185,		
Amount:	DONATIONS & SUPPLIES		
		\$	1,391.
Name:	Seneca Lodge #185		
Purpose of payment:	Charitable		
Amount:		\$	75.
Name:	Hejaz Shriners Circus		
Purpose of payment:	Charitable Donation		
Amount:		\$	200.
Name:	SC Masonic Research Society		
Purpose of payment:	Charitable contribution		

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CLEMSON LODGE # 254 A. F. M.

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**Statement 2 (continued)**  
**Form 990-EZ, Part I, Line 10**  
**Grants and Similar Amounts Paid**

Payments to Affiliates

Amount:	\$	15.
Name:	Grand Assembly	
Purpose of payment:	Charitable	
Amount:	\$	60.
Name:	Masonic Service Assn.	
Purpose of payment:	Charitable	
Amount:	\$	29.
<b>Payments to Affiliates</b>	\$	<b>1,770.</b>

**Statement 3**  
**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

Bank Charges	\$	22.
Depreciation		3,271.
Honorariums		100.
Meetings		2,791.
<b>Total</b>	<b>\$</b>	<b>6,184.</b>

**Statement 4**  
**Form 990-EZ, Part I, Line 20**  
**Other Changes In Net Assets Or Fund Balances**

Change in Market Values of Investments	\$	-2,680.
<b>Total</b>	<b>\$</b>	<b>-2,680.</b>

**Statement 5**  
**Form 990-EZ, Part II, Line 26**  
**Total Liabilities**

	<u>Beginning</u>	<u>Ending</u>
Secured Mortgages and Notes Payable	\$ 0.	\$ 0.
<b>Total</b>	<b>\$ 33,928.</b>	<b>\$ 20,696.</b>

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**Federal Statements**

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Client 6605

CLEMSON LODGE # 254 A. F. M.

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**Statement 6**  
**Form 990-EZ, Part III**  
**Organization's Primary Exempt Purpose**

TO PROMOTE SOCIAL INTERACTION BETWEEN  
MEMBERS AND SUPPORT VARIOUS OTHER  
CHARITIES.

**Statement 7**  
**Form 990-EZ, Part V**  
**Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or  
indirectly, to pay premiums on a personal benefit contract? No  
(b) Did the organization, during the year, pay premiums, directly or  
indirectly, on a personal benefit contract? No