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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short 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)

- ▶ 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

OMB No 1545-1150

2009Open to Public
Inspection**A For the 2009 calendar year, or tax year beginning****and ending****B Check if applicable**

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization**FREE & ACCEPTED MASONS OF NEBRASKA**
JOHN J. MERCER LODGE #290

Number and street (or P.O. box, if mail is not delivered to street address)

5903 MAPLE ST

City or town, state or country, and ZIP + 4

OMAHA, NE 68104-4101**D Employer identification number****47-0370774****E Telephone number****(402) 399-1585****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:** ▶ **N/A****J Tax-exempt status** (check only one) — ☒ 501(c) (10) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H Check** ▶ ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**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** ▶ \$ **221,412.****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	470.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	18,043.
	4	Investment income	4	38,916.
	5a	Gross amount from sale of assets other than inventory	5a	160,620.
	5b	Less: cost or other basis and sales expenses	5b	118,589.
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	42,031.
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ <input type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
	6b	Less: direct expenses other than fundraising expenses	6b	
Expenses	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ RECEIVED SEE STATEMENT 3)	8	3,363.
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	102,823.
	10	Grants and similar amounts paid (attach schedule)	10	730.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	2,820.
	13	Professional fees and other payments to independent contractors	13	2,262.
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ SEE STATEMENT 1)	16	72,790.
	17	Total expenses. Add lines 10 through 16	17	78,602.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	24,221.
	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	720,716.
	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	744,937.

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	488,001.	501,370.
23 Land and buildings	59,535.	0.
24 Other assets (describe ▶ SEE STATEMENT 2)	173,180.	243,567.
25 Total assets	720,716.	744,937.
26 Total liabilities (describe ▶)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	720,716.	744,937.

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

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

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	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	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.		
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?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.	37b	X
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b 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 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A		
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	40b	N/A
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 ▶ N/A		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ N/A		
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	40e	X
41 List the states with which a copy of this return is filed. ▶ NONE		
42a The organization's books are in care of ▶ DAN TUTTLE Telephone no. ▶ (402) 964-0715		
Located at ▶ 5903 MAPLE ST, OMAHA, NE ZIP + 4 ▶ 68104-4101		
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)?	42b	X
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.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country: ▶		
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 ▶ 43 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	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	45	X

FREE & ACCEPTED MASONS OF NEBRASKA

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47-0370774

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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 key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
46		
47		
48		
49a		
49b		

(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
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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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: *Daniel R. Tuttle* Signature of officer Date: 5-11-10

DANIEL R. TUTTLE "TREASURER" Type or print name and title

Paid Preparer's Use Only: Preparer's signature: *Long D. Morrison* Date: 5-7-10 Check if self-employed: ☐ Preparer's identifying number (See instr.): P00049603

Firm's name (or yours if self-employed), address, and ZIP + 4: ORIZON CPAS LLC 16924 FRANCES ST, STE 210 OMAHA, NE 68130-2357

EIN: Phone no. (402) 330-7008

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

☒ Yes ☐ No

Form 990-EZ (2009)

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION	AMOUNT		
ADVERTISING	120.		
CONTRACT LABOR-OTHER	6,126.		
PROPERTY INSURANCE	7,331.		
MEALS & CATERING	2,532.		
GRAND LODGE DUES	12,634.		
PROGRAM EXPENSES	600.		
DUES & SUBSCRIPTIONS	82.		
INVESTMENT EXPENSE	150.		
LODGE MATERIALS	761.		
TREASURER EXPENSES	577.		
BANK SERVICE CHARGES	135.		
LICENSES, PERMITS & TAXES	1,401.		
MISC EXPENSE	2,810.		
POSTAGE & DELIVERY	1,728.		
PRINTING & REPRODUCTION	1,699.		
TELEPHONE	533.		
INTEREST	31.		
TRESELBOARD EXPENSE	684.		
BUILDING MAINTENANCE	16,326.		
SUPPLIES	455.		
UTILITIES	16,075.		
TOTAL TO FORM 990-EZ, LINE 16	72,790.		

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
INVESTMENTS - PUBLICLY TRADED SECURITIES	173,180.	243,567.	
TOTAL TO FORM 990-EZ, LINE 24	173,180.	243,567.	

FORM 990-EZ	OTHER REVENUE	STATEMENT	3
DESCRIPTION	AMOUNT		
LP DISTRIBUTIONS	2,750.		
NON-DIVIDEND DISTRIBUTIONS	613.		
TOTAL TO FORM 990-EZ, LINE 8	3,363.		

FORM 990-EZ	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES			STATEMENT	4
DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)	
GOLDMAN SACHS 5.625%	21,026.	19,005.	0.	2,021.	
BLACKROCK GLOBAL OPP EQ TR	2.	2.	0.	0.	
ING GROUP NV 7.05%	18,311.	16,640.	0.	1,671.	
MERRILL LYNCH 6.15%	16,634.	14,542.	0.	2,092.	
LTCG FROM RALPH A BARBE ESTATE	810.	0.	0.	810.	
TO FORM 990-EZ, LINE 5	56,783.	50,189.	0.	6,594.	

FORM 990-EZ GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 5

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
4404 N. 91ST OMAHA, NE		02/28/09	DONATED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
SARAH J. FREDERICK	103,837.	59,535.	8,865.	0.	35,437.
TO FORM 990-EZ, LINE 5	103,837.	59,535.	8,865.	0.	35,437.

FORM 990-EZ CASH GRANTS AND ALLOCATIONS STATEMENT 6

CLASS OF ACTIVITY/GRANTEE'S NAME AND ADDRESS	GRANTEE'S RELATIONSHIP	AMOUNT
BENSON LITTLE LEAGUE 6311 SPENCER STREET OMAHA, NE 68104	NONE	600.
MISCELLANEOUS	NONE	130.
TOTAL INCLUDED ON FORM 990-EZ, LINE 10		730.

FORM 990-EZ RENTAL INCOME STATEMENT 7

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
5901 MAPLE STREET, OMAHA, NE	1	31,580.
TOTAL INCUED ON FORM 990-EZ, PART I, LINE 4		31,580.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 8

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

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STATEMENT 9

THE LODGE IS A MEMBER OF THE FRATERNITY OF FREE & ACCEPTED MASONS, THE OLDEST, LARGEST AND MOST WIDLEY KNOWN FRATERNAL ORGANIZATION IN THE WORLD. THE MISSION OF THE LODGE IS TO BUILD FELLOWSHIP AMOUNG ITS MEMBERS, PROMOTE CITIZENSHIP, AND COMMUNITY SERVICE. ITS COMMUNITY ACTIVITIES INCLUDE SUPPORT FOR THE UNITED WAY OF THE MIDLANDS, OMAHA HOME FOR BOYS, MASONIC EASTERN STAR HOME FOR CHILDREN, AND SHRINE HOSPITALS.

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STATEMENT 10

FRATERNAL ORGANIZATION FOR FELLOWSHIP OF ITS MEMBERS AND COMMUNITY WORK.