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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

**2009**Open to Public  
Inspection

**A** For the 2009 calendar year, or tax year beginning May 1, 2009, and ending Apr 30, 2010

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Termination  
☐ Amended return  
☐ Application pending

**C** Name of organization  
**GRAND CHAPTER OF MS ORDER OF EASTERN STAR**  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**205 WILDWOOD BOULEVARD**  
 City or town, state or country, and ZIP + 4  
**JACKSON MS 39212-9618**

**D** Employer identification number  
**64-0163818**

**E** Telephone number  
**(601) 373-3629**

**F** Group Exemption Number  
**0466**

• 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) ►

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I** Website: ► N/A

**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. ► \$ **186,827.**

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

<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	
<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	53,465.
<b>3</b> Membership dues and assessments	<b>3</b>	52,064.
<b>4</b> Investment income	<b>4</b>	14,603.
<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
<b>b</b> Less: cost or other basis and sales expenses	<b>5b</b>	
<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
<b>6</b> Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1)	<b>6a</b>	43,393.
<b>b</b> Less: direct expenses other than fundraising expenses	<b>6b</b>	35,121.
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>	8,272.
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>	23,302.
<b>b</b> Less: cost of goods sold	<b>7b</b>	17,449.
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	5,853.
<b>8</b> Other revenue (describe ► _____)	<b>8</b>	
<b>9</b> Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<b>9</b>	134,257.
<b>10</b> Grants and similar amounts paid (attach schedule)	<b>10</b>	
<b>11</b> Benefits paid to or for members	<b>11</b>	
<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	23,500.
<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	2,750.
<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	3,600.
<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	3,598.
<b>16</b> Other expenses (describe ► See Other Expenses Statement)	<b>16</b>	115,358.
<b>17</b> Total expenses. Add lines 10 through 16	<b>17</b>	148,806.
<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-14,549.
<b>19</b> 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)	<b>19</b>	738,646.
<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	
<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	724,097.

**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
<b>22</b> Cash, savings, and investments	738,446.	723,859.
<b>23</b> Land and buildings	0.	0.
<b>24</b> Other assets (describe ► See L-24 Stmt)	200.	238.
<b>25</b> Total assets	738,646.	724,097.
<b>26</b> Total liabilities (describe ► _____)	0.	0.
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)	738,646.	724,097.

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

Form 990-EZ (2009)

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<b>Part III</b>	<b>Statement of Program Service Accomplishments (See the instructions.)</b>
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What is the organization's primary exempt purpose? RELIGIOUS AND CHARITABLE ACTIVITIES

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.

28	SCHOLARSHIP ASSISTANCE TO STUDENTS ATTENDING SEMINARY		
	(Grants \$ ) If this amount includes foreign grants, check here	28 a	12,000.
29	DONATIONS TO PROVIDE ASSISTANCE AND RELIEF FOR INDIVIDUALS AFFECTED BY DISASTERS (FLOODS, HURRICANES, ETC.)		
	(Grants \$ ) If this amount includes foreign grants, check here	29 a	8,000.
30	PROVIDE FUNDS FOR THE OPERATION AND MAINTENANCE OF THE ROB MORRIS LITTLE RED SCHOOLHOUSE OES SHRINE MUSEUM		
	(Grants \$ ) If this amount includes foreign grants, check here	30 a	33,427.
31	Other program services (attach schedule) SEE ATTACHED		
	(Grants \$ ) If this amount includes foreign grants, check here	31 a	17,231.
32	Total program service expenses (add lines 28a through 31a)	32	70,658.

<b>Part IV</b>	<b>List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated. (See the instrs.)
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[illegible]

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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
<b>34</b> Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes		X
<b>35</b> 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		
<b>a</b> 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
<b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b> 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
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b> 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
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
<b>b</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 <b>40b</b>		
<b>c</b> 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 ▶		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
<b>e</b> 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 <b>40e</b>		X
<b>41</b> List the states with which a copy of this return is filed ▶ <u>Mississippi</u>		
<b>42a</b> The organization's books are in care of ▶ <u>PAULETTE FIORETTI</u> Telephone no ▶ <u>(601) 373-3629</u> Located at ▶ <u>205 WILDWOOD BLVD</u> <u>JACKSON</u> <u>MS</u> ZIP + 4 ▶ <u>39212</u>		
<b>b</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)? If 'Yes,' enter the name of the foreign country ▶		X
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.</b>		
<b>c</b> 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
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b> <input type="checkbox"/>		
<b>44</b> Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ <b>44</b>		X
<b>45</b> 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 <b>45</b>		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
<b>46</b> 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	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	
<b>49b</b> If 'Yes,' was the related organization a section 527 organization?	<b>49b</b>	

**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'

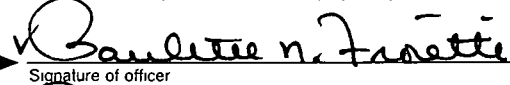
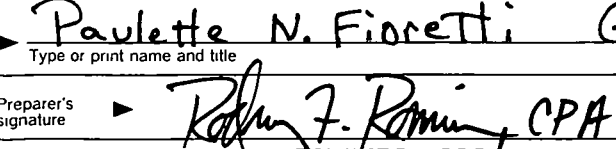
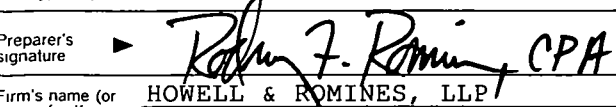
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

**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

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

<b>Sign Here</b>	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.			
	 Signature of officer		8-31-10 Date	
<b>Paid Preparer's Use Only</b>	 Type or print name and title		Grand Secretary	
	Preparer's signature	 Date	8/23/10 Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4	HOWELL & ROMINES, LLP 310 Byram Place Ste A Byram MS 39272		
	Preparer's Identifying Number (See instructions)	EIN <span style="float: right;">▶</span> Phone no <span style="float: right;">▶</span> (601) 373-5188		

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

☒ Yes ☐ No

BAA

Form 990-EZ (2009)

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**  
**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2009

**Open to Public Inspection .**

Name of the organization

Employer identification number

GRAND CHAPTER OF MS ORDER OF EASTERN STAR

64-0163818

## Part I

**Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17  
Form 990EZ filers are not required to complete this part

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |                                                           |                                                                |
|-----------------------------------------------------------|----------------------------------------------------------------|
| <input type="checkbox"/> Mail solicitations               | <input type="checkbox"/> Solicitation of non-government grants |
| <input type="checkbox"/> Internet and email solicitations | <input type="checkbox"/> Solicitation of government grants     |
| <input type="checkbox"/> Phone solicitations              | <input type="checkbox"/> Special fundraising events            |
| <input type="checkbox"/> In-person solicitations          |                                                                |

- 2a** Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes    ☐ No

- b** If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

**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.

REVENUE		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<u>SOCIAL EVENTS</u> (event type)	(event type)	(total number)	(Add col. (a) through col. (c))
	1 Gross receipts	43,393.			43,393.
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	43,393.			43,393.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	35,121.			35,121.
	10 Direct expense summary Add lines 4 through 9 in column (d)				35,121.
11 Net income summary Combine lines 3, column (d) and line 10				8,272.	

**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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col. (a) through col. (c))
	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				
	8 Net gaming income summary Combine lines 1, column (d) and line 7				

9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' explain

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' explain

11 Does the organization operate gaming activities with nonmembers?

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?

	YES	NO
9 a		
10 a		
11		
12		

**13** Indicate the percentage of gaming activity operated in:**a** The organization's facility**13a** %**b** An outside facility**13b** %**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**15a** Does the organization have a contact with a third party from whom the organization receives gaming revenue?**15a****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 ▶ \_\_\_\_\_

☐ Director/officer☐ Employee☐ 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****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 ▶ \$ \_\_\_\_\_



Form 990-EZ  
Part II

Other Assets and Liabilities

2009

Name as Shown on Return

GRAND CHAPTER OF MS ORDER OF EASTERN STAR

Employer Identification No.

64-0163818

Line 24 - Other Assets:	Beginning of Year	End of Year
INCOME TAX WITHHELD FROM INVESTMENT INCOME	200.	238.
Totals to Form 990-EZ, Part II, line 24	200.	238.

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Totals to Form 990-EZ, Part II, line 26		

Form 990-EZ, Part I, Line 16

**Other Expenses Statement**

Other expenses (describe)

SCHOLARSHIPS	12,000.
BENEVOLENCE FUND DONATIONS	400.
DONATIONS TO CHARITABLE ORGANIZATIONS	17,231.
LRSH-INSURANCE	3,580.
LRSH-UTILITIES	7,355.
LRSH-MAINTENANCE & OTHER	17,492.
RELIEF FUND PAYMENTS	7,600.
CONTINGENCY FUNDS	10,400.
DDGM EXPENSE	2,335.
GENERAL GRAND CHAPTER PER CAPITA	6,356.
GA-PROCEEDINGS	6,469.
GA-RENTAL EXPENSE	5,034.
GA-PER DIEM	1,860.
GA-PROGRAMS	1,296.
GA-MISCELLANEOUS	5,923.
ESTARL EXPENSE	150.
GCO-PAYROLL TAX	1,644.
GCO-POSTAGE	680.
GCO-UTILITIES	2,660.
GCO-MISCELLANEOUS	4,893.
Total	115,358.

**Supporting Statement of:**

Form 990-EZ/Other Program Service Exp

Description	Amount
DONATIONS TO OTHER CHARITABLE ORGANIZATIONS	17,231.
Total	17,231.