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## Short Form

## Return of Organization Exempt From Income Tax

OMB No 1545-1150

Form 990-EZ

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2009

Department of the Treasury  
Internal Revenue Service

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.

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning JUL 1, 2009 and ending JUN 30, 2010

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

BETA THETA PI FRATERNITY BETA DELTA

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

SCIARABBA WALKER, P.O. BOX 788

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

ITHACA, NY 14851

D Employer identification number

15-0536985

E Telephone number

607-272-5550

F Group Exemption

Number 0315

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

H Check ☒ if the organization is not required to attach Schedule B (Form 990 990-EZ or 990-PF)J Tax-exempt status (check only one) — ☒ 501(c) ( 7 ) (insert no.) ☐ 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 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 \$ 55,769.

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

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1		18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2	24,539.	19	Net assets or fund balances at beginning of year (from line 27, column (A))
3	Membership dues and assessments	3	13,980.	20	Other changes in net assets or fund balances (attach explanation)
4	Investment income	4		21	Net assets or fund balances at end of year. Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	5a			
5b	Less: cost or other basis and sales expenses	5b			
5c	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 type="checkbox"/>	6			
6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a			
6b	Less: direct expenses other than fundraising expenses	6b			
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 BOARDER RENTAL-UNRELATED)	8	17,250.		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	55,769.		
10	Grants and similar amounts paid (attach schedule)	10	450.		
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	7,450.		
14	Occupancy, rent, utilities, and maintenance	14	32,576.		
15	Printing, publications, postage, and shipping	15			
16	Other expenses (describe)	16	26,680.		
17	Total expenses. Add lines 10 through 16	17	67,156.		

## 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)

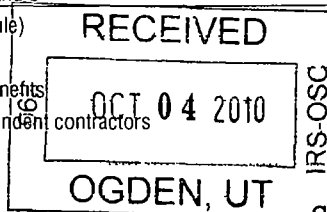
		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	14,501.	2,567.
23	Land and buildings		
24	Other assets (describe) SEE STATEMENT 2	4,585.	8,871.
25	Total assets	19,086.	11,438.
26	Total liabilities (describe) SEE STATEMENT 3	47,551.	51,389.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	-28,465.	-39,951.

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02-08-10

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

Form 990-EZ (2009)

SCANNED OCT 19 2010



STMT 5

SEE STATEMENT 1

SEE STATEMENT 4

68

## Expenses

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

28a

29

29a

30

30a

312

32

TREASURER	1.00
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**Part V Other Information** (Note the statement requirements in the instructions 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		<b>X</b>
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		<b>X</b>
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> 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?	<b>X</b>	
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>X</b>	
<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 Sch. N		<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <span style="float: right;">▶ <b>37a</b> 0.</span>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		<b>X</b>
<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?		<b>X</b>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float: right;"><b>38b</b> N/A</span>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 <span style="float: right;"><b>39a</b> 5,497.</span>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <span style="float: right;"><b>39b</b> 17,250.</span>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 ▶ <b>N/A</b> ; section 4912 ▶ <b>N/A</b> ; section 4955 ▶ <b>N/A</b>		
<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>N/A</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 <span style="float: right;">▶ <b>N/A</b></span>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">▶ <b>N/A</b></span>		
<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>X</b>
<b>41</b> List the states with which a copy of this return is filed. ▶ <b>NY</b>		
<b>42a</b> The organization's books are in care of ▶ <b>SCIARABBA WALKER &amp; CO.</b> Telephone no. ▶ <b>607-272-5550</b>		
Located at ▶ <b>200 EAST BUFFALO STREET, ITHACA, NY</b> ZIP + 4 ▶ <b>14850</b>		
<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)?		<b>X</b>
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of 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.?		<b>X</b>
If "Yes," enter the name of the foreign country: ▶		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here <span style="float: right;">▶ <input type="checkbox"/></span>		
and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float: right;">▶ <b>43</b> N/A</span>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
<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>X</b>

**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."

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

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: ☒ Signature of officer: *Eun Park* Date: *9/29/10*

Type or print name and title: *Eun Park - Treasurer*

Paid Preparer's Use Only: Preparer's signature: *Babar W. Karna* Date: *9/21/10* Check if self-employed: ☐ Preparer's identifying number (See instr.): *990546884*

Firm's name (or yours if self-employed): *SCIARABBA WALKER & CO., LLP* EIN: *20-0546884*

address, and ZIP + 4: *200 E BUFFALO ST, SUITE 402* Phone no.: *607-272-5550*

*ITHACA, NEW YORK 14850*

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	
PAYROLL TAXES		708.	
CHAPTER EVENTS		5,593.	
DUES AND FEES		10,546.	
PRIOR YEAR		155.	
NEW MEMBER EDUCATION		120.	
CABLE/TELEPHONE/INTERNET		3,846.	
CONVENTION		699.	
CHAPTER		176.	
COMPOSITE		1,146.	
LIABILITY INSURANCE		2,280.	
STATIONARY		712.	
SMC SURCHARGE-CHAPTER		25.	
SMC SURCHARGE-HOUSE		136.	
NYS CORP TAX		250.	
WEBSITE		120.	
PHILANTHROPY		168.	
TOTAL TO FORM 990-EZ, LINE 16		26,680.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
SECURITY DEPOSITS HELD BY CORP	2,630.	2,000.	
ACCOUNTS RECEIVABLE	45.	6,561.	
PREPAID EXPENSES AND DEFERRED CHARGES	1,910.	0.	
ACCRUED REVENUE	0.	310.	
TOTAL TO FORM 990-EZ, LINE 24	4,585.	8,871.	

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
ROOM DEPOSIT	1,000.	2,000.	
PAYROLL TAXES	390.	0.	
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	9,161.	3,589.	
DUE TO HOUSE CORP	37,000.	45,800.	
TOTAL TO FORM 990-EZ, LINE 26	47,551.	51,389.	

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FORM 990-EZ	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
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DESCRIPTION	AMOUNT
PRIOR YEAR ADJUSTMENT TO SOCIAL	-99.
TOTAL TO FORM 990-EZ, LINE 20	-99.

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FOOTNOTES	STATEMENT	5
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THE CHAPTER HAS HAD A REORGANIZATION OF THE MEMBERSHIP. DUE TO THE EXPULSION OF SOME MEMBERS, THE FRATERNITY NEEDED TO TAKE IN BOARDERS IN ORDER TO MAINTAIN FACILITY OPERATIONS. THEREFORE IN THIS TEMPORARY SITUATION, THE UNRELATED BUSINESS INCOME EXCEEDED THE 35% LIMIT IN RELATION TO EXEMPT INCOME. FOR THE FISCAL YEAR 2010-11, THE RELATED INCOME WILL BE BACK TO THE REQUIRED LIMITS FOR EXEMPT PURPOSES.

FORM 990-EZ

CASH GRANTS AND ALLOCATIONS

STATEMENT

6

CLASS OF ACTIVITY/GRANTEE'S NAME AND ADDRESS	GRANTEE'S RELATIONSHIP	AMOUNT
BIG BROTHERS & BIG SISTERS 1 JAMES GIBBS DRIVE ITHACA, NY 14850	NONE	350.
DELTA GAMMA FOUNDATION 3250 RIVERSIDE DRIVE COLUMBUS, OH 43221-0397	NONE	100.
TOTAL INCLUDED ON FORM 990-EZ, LINE 10		450.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 7

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