



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



990-EZ

Form 990-EZ
Department of the Treasury
Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning

August, 2009, and ending

July, 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
Sigma Pi Fraternity International Theta Rho
 Number and street (or P O box, if mailed not delivered to street address)
5219 Rich Street
 City or town, state or country, and ZIP + 4
Allendale, MI 49401

D Employer identification number
90-0120575
 E Telephone number
269-313-1195
 F Group Exemption Number ► **0251**

• 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: ► **www.gvsu.edu/sigmapi**

J Tax-exempt status (check only one) — 501(c)(07) (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 ► **\$ 27208.64**

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	8
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	25466.64
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>		
	a Gross revenue (not including \$ <u>0</u> of contributions reported on line 1)	6a	1742
Expenses	b Less: direct expenses other than fundraising expenses	6b	0
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	1742
	7a Gross sales of inventory, less returns and allowances	7a	0
	b Less: cost of goods sold	7b	0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8 Other revenue (describe) ►	8	0
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►	9	27208.64
	10 Grants and similar amounts paid (attach schedule)	10	0
	11 Benefits paid to or for members	11	8,000
Net Assets	12 Salaries, other compensation, and employee benefits	12	0
	13 Professional fees and other payments to independent contractors	13	2700
	14 Occupancy, rent, utilities, and maintenance	14	1500
	15 Printing, publications, postage, and shipping	15	0
	16 Other expenses (describe) ►	16	13016.50
	17 Total expenses. Add lines 10 through 16 ►	17	25216.50
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1992.14
	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	3487
	20 Other changes in net assets or fund balances (attach explanation)	20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	5479.14

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	3487	22 13479.14
23 Land and buildings	—	23 —
24 Other assets (describe) ►	—	24 —
25 Total assets	3487	25 13479.14
26 Total liabilities (describe) ► Insurance (Paid July 31st)	—	26 8000
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	3487	27 5479.14

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

Cat No 106421

Form 990-EZ (2009)

p 18

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

What is the organization's primary exempt purpose?

What is the organization's primary exempt purpose? _____
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, and other relevant information for each program title.

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

28

(Grants \$)

) If this amount includes foreign grants, check here

28a

29

(Grants \$)

) If this amount includes foreign grants, check here

29a

30

(Grants \$)

) If this amount includes foreign grants, check here

30a

31

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

31a

32

IV. List of Officers, Directors, Trustees, and Key Employees. List each one even if not currently employed by the organization.

institute

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

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	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
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	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	✓
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	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a ()		
b Did the organization file Form 1120-POL for this year?	37b	✓
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	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	27208.64
b Gross receipts, included on line 9, for public use of club facilities	39b	()
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____		
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	✓
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 ► _____		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► _____		
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	✓
41 List the states with which a copy of this return is filed. ► Michigan		
42a The organization's books are in care of ► Joshua Plant A Telephone no. ► 313-550-7053 Located at ► 420 W Fulton Apt B9L Grand Rapids, MI ZIP + 4 ► 49504		
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	✓
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.? If "Yes," enter the name of the foreign country: ► _____	42c	✓
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		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
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	✓

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.

	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	Yes	No
46	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	46	✓
47	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	47	✓
48	Did the organization make any transfers to an exempt non-charitable related organization?	48	✓
49a	b If "Yes," was the related organization a section 527 organization?	49a	✓
49b		49b	✓
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."		

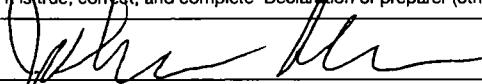
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ► None

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
None		

d Total number of other independent contractors each receiving over \$100,000 ► None

Sign Here	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, 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 	Date 4-11-10	
	Signature of officer Joshua Plant	Type or print name and title Treasurer	
Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed ► <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 		EIN ► <input type="checkbox"/>
			Phone no ► <input type="checkbox"/>
May the IRS discuss this return with the preparer shown above? See instructions ► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			