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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010, and ending 12-31-2010

B

Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

C Name of organization
SIGMA PHI DELTA FRATERNITY
C/O JONATHAN WIEGAND TREASURER
Number and street (or P O box, if mail is not delivered to street address)Room/suite
12025 S 219TH AVE
City or town, state or country, and ZIP + 4
GRETNA, NE 68028

D Employer identification number
39-6084280
E Telephone number
F Group Exemption Number ▶

G Accounting method ☒ Cash ☐ Accrual Other (specify) ▶
I Website:▶ SIGMAPHIDELTA.ORG
J Tax-Exempt status (check only one)—☐ 501(c)(3)☒ 501(c)(7) (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 \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts, If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 119,917

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

Check if the organization used Schedule O to respond to any question in this Part I ☒

| | | | | |
|------------|----|--|----|---------|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | 1 | 35,896 |
| | 2 | Program service revenue including government fees and contracts | 2 | |
| | 3 | Membership dues and assessments | 3 | 83,478 |
| | 4 | Investment income | 4 | 4 |
| | 5a | Gross amount from sale of assets other than inventory | 5c | |
| | b | Less cost or other basis and sales expenses | | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | | |
| | 6 | Gaming and fundraising events | 6d | |
| | a | Gross income from gaming (attach Schedule G if greater than \$15,000) | | |
| | b | Gross income from fundraising events (not including \$ _of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000) | | |
| Expenses | c | Less direct expenses from gaming and fundraising events | | |
| | d | Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c) | | |
| | 7a | Gross sales of inventory, less returns and allowances | 7c | -5,852 |
| | b | Less cost of goods sold | | |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | | |
| | 8 | Other revenue (describe in Schedule O) | 8 | |
| | 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 9 | 113,526 |
| | 10 | Grants and similar amounts paid (list in Schedule O) | 10 | 5,958 |
| | 11 | Benefits paid to or for members | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | 12 | |
| Net Assets | 13 | Professional fees and other payments to independent contractors | 13 | 21,982 |
| | 14 | Occupancy, rent, utilities, and maintenance | 14 | 324 |
| | 15 | Printing, publications, postage, and shipping | 15 | 9,438 |
| | 16 | Other expenses (describe in Schedule O) | 16 | 47,923 |
| | 17 | Total expenses. Add lines 10 through 16 | 17 | 85,625 |
| | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | 27,901 |
| | 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 | 71,851 |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | 20 | -9,033 |
| | 21 | Net assets or fund balances at end of year Combine lines 18 through 20 ▶ | 21 | 90,719 |

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

Cat No 10642I

Form 990-EZ (2010)

Part II

Balance Sheets

Check if the organization used Schedule O to respond to any question in this Part II

☒

| (See the instructions for Part II) | | (A) Beginning of year | (B) End of year | |
|-------------------------------------|---|-----------------------|-----------------|--------|
| 22 | Cash, savings, and investments | 54,675 | 22 | 82,761 |
| 23 | Land and buildings | | 23 | |
| 24 | Other assets (describe in Schedule O) | 17,176 | 24 | 7,958 |
| 25 | Total assets | 71,851 | 25 | 90,719 |
| 26 | Total liabilities (describe in Schedule O) | | 26 | |
| 27 | Net assets or fund balances (line 27 of column (B) must agree with line 21) . | 71,851 | 27 | 90,719 |

| Part III Statement of Program Service Accomplishments | | Expenses | |
|--|--|---|--------|
| Check if the organization used Schedule O to respond to any question in this Part III | | <input type="checkbox"/> | |
| What is the organization's primary exempt purpose? PROMOTE ENGINEERING PROFESSION | | (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others) | |
| 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 | | | |
| 28 GENERAL ACTIVITIES FOR THE PROMOTION AND ADVANCEMENT OF THE ENGINEERING PROFESSION (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | | 28a | 23,745 |
| 29 PUBLICATION AND DISTRIBUTION OF THE FRATERNITY MAGAZINE (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | | 29a | 9,420 |
| 30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | | 30a | |
| 31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | | 31a | |
| 32 Total program service expenses (add lines 28a through 31a) | | 32 | 33,165 |

Part IV

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

Check if the organization used Schedule O to respond to any question in this Part IV

☒

| (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 & deferred compensation | (e) Expense account and other allowances |
|---------------------------|--|--|---|--|
| See Additional Data Table | | | | |
| | | | | |
| | | | | |
| | | | | |

Part V

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

Check if the organization used Schedule O to respond to any question in this Part V ☐

| | | | |
|-----|---|-----|----|
| | | Yes | No |
| 33 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O | 33 | No |
| 34 | Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) | 34 | 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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements? | 35a | No |
| b | If "Yes," has it filed a tax return on Form 990-T for this year? (see instructions) | 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 | No |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> 37a <input type="text"/> | | |
| b | Did the organization file Form 1120-POL for this year? | 37b | 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 tax year covered by this return? | 38a | No |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved | 38b | |
| 39 | Section 501(c)(7) organizations. Enter | | |
| a | Initiation fees and capital contributions included on line 9 | 39a | 0 |
| b | Gross receipts, included on line 9, for public use of club facilities | 39b | 0 |
| 40a | Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____ | | |
| 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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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 . . . <input type="checkbox"/> _____ | | |
| d | Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/> _____ | | |
| 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 | No |
| 41 | List the states with which a copy of this return is filed <input type="checkbox"/> _____ | | |
| 42a | The organization's books are in care of <input type="checkbox"/> JONATHAN WIEGAND Telephone no <input type="checkbox"/> (605) 691-1346 12025 S 219TH AVE Located at <input type="checkbox"/> GRETNA, NE ZIP + 4 <input type="checkbox"/> 68028 | | |
| 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 <input type="checkbox"/> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts . | 42b | No |
| 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 <input type="checkbox"/> _____ | 42c | No |
| 43 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <input type="checkbox"/> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . <input type="checkbox"/> 43 <input type="text"/> | | |
| 44a | Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ. | 44a | No |
| b | Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44b | No |
| c | Did the organization receive any payments for indoor tanning services during the year? | 44c | No |
| d | If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 44d | |

| | | | |
|-----|---|-----|----|
| | | 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 and Schedule R must be completed instead of Form990-EZ | | No |
| 45a | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ | | No |
| 46 | Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | 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 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI

| | | |
|-----|---|----|
| | Yes | No |
| 47 | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | |
| 48 | Is the organization a school 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? | |
| 49b | 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 "

| (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 |
|--|--|------------------|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

50(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 |
|--|---------------------|------------------|
| | | |
| | | |
| | | |
| | | |

51(d) Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

YesNo

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 | | 2011-05-05 Date | | | |
| | JONATHAN WIEGAND TREASURER Type or print name and title | | | | | |
| Paid Preparer's Use Only | Preparer's signature | KELLY HALE CPA | Date | 2011-05-10 | Check if self-employed | Preparer's taxpayer identification number (See instructions) |
| | Firm's name (or yours if self-employed), address, and ZIP + 4 | CONTRYMAN ASSOCIATES PC CPA'S PO BOX 700 GRAND ISLAND, NE 688020700 | | | EIN | |
| | | | | Phone no | (308) 382-5720 | |

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

YesNo

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

| | |
|--|--|
| Name of the organization SIGMA PHI DELTA FRATERNITY C/O JONATHAN WIEGAND TREASURER | Employer identification number 39-6084280 |
|--|--|

| Identifier | Return Reference | Explanation |
|------------------------|------------------------------|--|
| PAYMENTS TO AFFILIATES | FORM 990-EZ, PART I, LINE 10 | DELTA ALUMNI CHAPTER SUPPORT CHP ACTIVITY 300 FARGO ALUMNI CHAPTER SUPPORT CHP ACTIVITY 355 KAPPA ALUMNI CHAPTER SUPPORT CHP ACTIVITY 2,275 LOS ANGELES ALUMNI CHAPTER SUPPORT CHP ACTIVITY 450 EPSILON CHAPTER SUPPORT CASTLE PUB 615 OMEGA CHAPTER SUPPORT GEN ENDOW 225 ETA ALUMNI CHAPTER SUPPORT CHP ACTIVITY 1,738 |

| Identifier | Return Reference | Explanation |
|----------------|------------------------------|---|
| OTHER EXPENSES | FORM 990-EZ, PART I, LINE 16 | EXPENSES ADVERTISEMENT 255 OFFICE SUPPLIES/POSTAGE 370 NIC DUES 1,066 MISC OFFICE 200 PAYPAL CHARGES 42 SOFTWARE 160 CHAPTER TRAVEL 3,288 EXPANSION PROGRAM TRAVEL 5,903 S COUNCIL MEETING TRAVEL 1,929 PROVINCE CONVENTION EXPENSES 5,468 NIC CONVENTION EXPENSES 1,181 LIABILITY INSURANCE 27,493 FOREIGN CURRENCY ADJ 533 TAXES-MISC 35 TOTAL 47,923 |

| Identifier | Return Reference | Explanation |
|--|------------------------------|--------------------------------|
| OTHER CHANGES IN NET ASSETS OR FUND BALANCES | FORM 990-EZ, PART I, LINE 20 | PRIOR PERIOD ADJUSTMENT -9,033 |

| Identifier | Return Reference | Explanation |
|--------------|-------------------------------|---|
| OTHER ASSETS | FORM 990-EZ, PART II, LINE 24 | INVENTORY 8,143 7,958 NOTES RECEIVABLE 9,033 0 TOTAL 17,176 7,958 |

TY 2010 Compensation Explanation

Name: SIGMA PHI DELTA FRATERNITY
C/O JONATHAN WIEGAND TREASURER
EIN: 39-6084280

| Person Name | Explanation |
|--------------------|-------------|
| ALIXANDRE R MINDEN | |
| STEVEN A WEISS | |
| JAMES A DEBOLT | |
| BRETT T COPE | |
| CHAD A MEIROSE | |
| SHANE BARTUS | |
| IAN P SANTARINALA | |
| JONATHAN WIEGAND | |

Additional Data









Software ID:

Software Version:

EIN: 39-6084280

Name: SIGMA PHI DELTA FRATERNITY
C/O JONATHAN WIEGAND TREASURER

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

| (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 & deferred compensation | (E) Expense account and other allowances |
|--|--|--|---|--|
| ALIXANDRE R MINDEN  3010 SAINT JOSEPH DR MANSFIELD, TX 76063 | PRESIDENT 1 00 | 0 | | |
| STEVEN A WEISS  365 WESTPORT AVE APT 2J NORWALK, CT 06851 | VICE PRESIDE 1 00 | 0 | | |
| JAMES A DEBOLT  3868 REDONDO BEACH BLVD TORRANCE, CA 90504 | DIRECTOR 1 00 | 0 | | |
| BRETT T COPE  1229 E MARIPOSA AVE EL SEGUNDO, CA 90245 | DIRECTOR 1 00 | 0 | | |
| CHAD A MEIROSE  312 N SPRUCE PIERRE, SD 57501 | DIRECTOR 1 00 | 0 | | |
| SHANE BARTUS  616 S GLOVER ST BALTIMORE, MD 21224 | DIRECTOR 1 00 | 0 | | |
| IAN P SANTARINALA  4457 N HAMILTON AVE UNIT G CHICAGO, IL 60625 | EXEC SECRETA 1 00 | 0 | | |
| JONATHAN WIEGAND  12025 S 219TH AVE GRETNA, NE 68028 | TREASURER 1 00 | 0 | | |