

MAR 30 2017

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

2013

Open to Public Inspection

Do not enter Social Security numbers on this form as it may be made public

Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning

and ending

B Check if applicable

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

C Name of organization

SIGMA PHI DELTA FRATERNITY

Doing Business As

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

1729 MAPLELEAF DRIVE

Room/suite

City or town state or province country and ZIP or foreign postal code

WYLIE, TX 75098

F Name and address of principal officer TYLER CONDON

SAME AS C ABOVE

D Employer identification number

39-6084280

E Telephone number

214-686-2240

G Gross receipts \$ 209,696.

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax exempt status ☐ 501(c)(3) ☒ 501(c)(7) (insert no) ☐ 4947(a)(1) or ☐ 527

J Website WWW.SIGMAPHIDELTA.ORG

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation 1952

M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities THE MISSION OF THE FRATERNITY IS TO PROMOTE THE ADVANCEMENT OF THE ENGINEERING PROFESSION; TO FOSTER

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

3 9

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 9

5 Total number of individuals employed in calendar year

5 0

6 Total number of volunteers (estimate if necessary)

6 70

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0.

b Net unrelated business taxable income from Form 990 T, line 34

7b 0.

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

9 Program service revenue (Part VIII, line 2g)

0. 1,682.

10 Investment income (Part VIII, column (A), lines 3, 4, and 7c)

0. 205,397.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

0. 0.

12 Total revenue Add lines 8 through 11 (must equal Part VIII, column (A), line 12)

0. 2,384.

13 Grants and similar amounts paid (Part IX, column (A), lines 1, 3)

0. 209,463.

14 Benefits paid to or for members (Part IX, column (A), line 4)

0. 8,100.

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5, 10)

0. 0.

16a Professional fundraising fees (Part IX, column (A), line 11e)

0. 0.

b Total fundraising expenses (Part IX, column (D), line 25)

0.

17 Other expenses (Part IX, column (A), lines 12a, 11d, 11f, 24e)

0. 181,865.

18 Total expenses Add lines 13, 17 (must equal Part IX, column (A), line 25)

0. 189,965.

19 Revenue less expenses Subtract line 18 from line 12

0. 19,498.

20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

21 Total liabilities (Part X, line 26)

55,672.

68,652.

22 Net assets or fund balances Subtract line 21 from line 20

0.

0.

55,672.

68,652.

Part II Signature Block

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

Date

TYLER CONDON, TREASURER ALEXANDRE MINDEN, CEO

12/1/2016

Type or print name and title

Paid

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

MARY JANE PIERONI, CPA

Mary Jane Pieroni

11/14/16

P00538772

Preparer

Firm's name BDO USA, LLP

Firm's EIN

13-5381590

Use Only

Firm's address 101 S HANLEY ROAD, SUITE 800
ST. LOUIS, MO 63105

Phone no 314-889-1100

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

9-16

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X

1 Briefly describe the organization's mission:

THE MISSION OF THE FRATERNITY IS TO PROMOTE THE ADVANCEMENT OF THE
ENGINEERING PROFESSION, TO FOSTER THE ADVANCEMENT OF ENGINEERING
EDUCATION, TO INSTILL A GREATER SPIRIT OF COOPERATION AMONG
ENGINEERING STUDENTS AND ORGANIZATIONS, TO INCULCATE IN ITS MEMBERS

2 Did the organization undertake any significant program services during the year which were not listed on
the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
revenue, if any, for each program service reported.

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
SIGMA PHI DELTA IS A MEMBERSHIP ORGANIZATION SUPPORTED BY DUES, FEES,
CHARGES, OR OTHER FUNDS PAID BY ITS MEMBERS AND PROVIDES GOODS,
FACILITIES, AND SERVICES TO MEMBERS SHARING AN INTEREST IN THE
PROMOTION AND ADVANCEMENT OF THE ENGINEERING PROFESSION.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B Schedule of Contributors?		X
3 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		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C Part II	N/A	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues assessments or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art historical treasures or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments permanent endowments, or quasi endowments? If "Yes," complete Schedule D Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings and equipment in Part X line 10? If "Yes," complete Schedule D Part VI		X
b Did the organization report an amount for investments other securities in Part X line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D Part VII		X
c Did the organization report an amount for investments program related in Part X, line 13 that is 5% or more of its total assets reported in Part X line 16? If "Yes," complete Schedule D Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X line 25? If "Yes," complete Schedule D Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a then completing Schedule D Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment and program service activities outside the United States or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A) line 3 more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A) line 3 more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A) lines 6 and 11e? If "Yes," complete Schedule G Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII line 9a? If "Yes," complete Schedule G Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a did the organization attach a copy of its audited financial statements to this return?		

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	N/A	
b Is the organization 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	N/A	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes," to line 35a, 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," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	N/A	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O.

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Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter 0 if not applicable.	1a 0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the number of Forms W-2G included in line 1a. Enter 0 if not applicable.	1b 0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return.	2a 0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.	3b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4a 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)?	4a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for Form TD F 9022.1, Report of Foreign Bank and Financial Accounts</u>	4b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7 Organizations that may receive deductible contributions under section 170(c) N/A	7	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A	8	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9 Sponsoring organizations maintaining donor advised funds N/A	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a Did the organization make any taxable distributions under section 4966? N/A	9a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization make a distribution to a donor, donor advisor, or related person? N/A	9b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
10 Section 501(c)(7) organizations. Enter:	10	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a Initiation fees and capital contributions included on Part VIII, line 12.	10a 0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Gross receipts included on Form 990, Part VIII, line 12, for public use of club facilities.	10b 0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11 Section 501(c)(12) organizations. Enter:	11	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a Gross income from members or shareholders N/A	11a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? N/A	12a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
13 Section 501(c)(29) qualified nonprofit health insurance issuers N/A	13	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
c Enter the amount of reserves on hand.	13c	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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Part VII Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒**Section A Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	9	
1b Enter the number of voting members included in line 1a, above, who are independent.	9	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	9	X

Section B Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	12c	
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official.	15a	X
b Other officers or key employees of the organization.	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: CA

18 Section 6104 requires an organization to make its Forms 1023 (or 1021 if applicable) 990 and 990 T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 THE ORGANIZATION - 214-686-2240
 1729 MAPLELEAF DRIVE, WYLIE, TX 75098

Part VII Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

0

- 3 Did the organization list any **former officer, director, or trustee** key employee or highest compensated employee on
line 1a? *If "Yes," complete Schedule J for such individual*
- 4 For any individual listed on line 1a is the sum of reportable compensation and other compensation from the organization
and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services
rendered to the organization? *If "Yes," complete Schedule J for such person*

	Yes	No
3		X
4		X
5		X

Section B Independent Contractors

- 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0



Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b	1,682.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		1,682.			
Program Service Revenue	2 a MEMBERSHIP DUES	Business Code 813410	205,397.	205,397.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		205,397.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		1,694.			1,694.
	6 a Gross rents	(i) Real (ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	923.				
b Less cost of goods sold	b	233.				
c Net income or (loss) from sales of inventory		690.			690.	
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		209,463.	205,397.	0.	2,384.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.	8,100.			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (non employees):				
a Management	13,388.			
b Legal				
c Accounting	1,500.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	28,727.			
12 Advertising and promotion.	987.			
13 Office expenses.	6,347.			
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.	75,069.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	9,230.			
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.	37,301.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING AND PUBLICATION	9,305.			
b LOSS ON FOREIGN EXCHANGE	11.			
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	189,965.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash non interest bearing	41,196.	1	60,694.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers directors, trustees key employees and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B) and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees beneficiary organizations (see instr) Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	14,476.	8	7,958.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a		
	b Less accumulated depreciation	10b	10c	
	11 Investments publicly traded securities		11	
	12 Investments other securities See Part IV, line 11		12	
	13 Investments program related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV line 11		15	
16 Total assets Add lines 1 through 15 (must equal line 34)	55,672.	16	68,652.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers directors trustees key employees highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax payables to related third parties and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34			
	27 Unrestricted net assets	55,672.	27	68,652.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid in or capital surplus or land building, or equipment fund		31	
	32 Retained earnings endowment accumulated income or other funds		32	
	33 Total net assets or fund balances	55,672.	33	68,652.
34 Total liabilities and net assets/fund balances	55,672.	34	68,652.	

Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	209,463.
2	Total expenses (must equal Part IX column (A) line 25)	2	189,965.
3	Revenue less expenses Subtract line 2 from line 1	3	19,498.
4	Net assets or fund balances at beginning of year (must equal Part X line 33, column (A))	4	55,672.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	<6,518.>
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33 column (B))	10	68,652.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other" explain in Schedule O	<input type="checkbox"/>	<input type="checkbox"/>
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input type="checkbox"/>	X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input type="checkbox"/>	X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	<input type="checkbox"/>	<input type="checkbox"/>
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A 133?	<input type="checkbox"/>	X
3b If "Yes" did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	<input type="checkbox"/>	<input type="checkbox"/>

Form 990 (2013)

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22

► Attach to Form 990

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

SIGMA PHI DELTA FRATERNITY

Part 182 General Information on Grants and Assistance

11 Does the organization maintain records to substantiate the amount of the grants or assistance the grantees' eligibility for the grants or assistance and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part III	Grants and Other Assistance to Governments and Organizations in the United States	Complete if the organization answered Yes to Form 990 Part IV line 21, for any recipient that received more than \$5,000. Part III can be duplicated if additional space is needed.

[illegible]

22 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

33 Enter total number of other organizations listed in the line 1 table

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990

Schedule I (Form 990) (2013)

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 990-EZ or to provide any additional information

▶ Attach to Form 990 or 990-EZ

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

SIGMA PHI DELTA FRATERNITY

Employer identification number
39-6084280

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION

THE ADVANCEMENT OF ENGINEERING EDUCATION, TO INSTILL A GREATER SPIRIT
OF COOPERATION AMONG ENGINEERING STUDENTS AND ORGANIZATIONS, TO
INCULCATE IN ITS MEMBERS THE HIGHEST IDEALS OF VIRTUOUS MANHOOD, GOOD
CITIZENSHIP, OBEDIENCE TO LAW, AND BROTHERHOOD, AND TO ENCOURAGE
EXCELLENCE IN SCHOLARSHIP.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION

THE HIGHEST IDEALS OF VIRTUOUS MANHOOD, GOOD CITIZENSHIP, OBEDIENCE TO
LAW, AND BROTHERHOOD; AND TO ENCOURAGE EXCELLENCE IN SCHOLARSHIP.

FORM 990, PART VI, SECTION A, LINE 6

THE ORGANIZATION HAS MEMBERS.

FORM 990, PART VI, SECTION B, LINE 11

THE ORGANIZATION PROVIDES A COPY OF FORM 990 TO ITS BOARD
MEMBERS FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 19

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AVAILABLE UPON
REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES

DATABASE AND WEBSITE TECHNOLOGY FEES 28,727.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 28,727.