

Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

OMB No. 1545-1150

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

2014

Department of the Treasury
Internal Revenue Service

- Do not enter social security numbers on this form as it may be made public
 ► Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Open to Public
Inspection

A For the 2014 calendar year, or tax year beginning		, 2014, and ending		, 20																																																																																																																					
B Check if applicable		C Name of organization		D Employer identification number																																																																																																																					
<input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		SIGMA PHI DELTA FRATERNITY Number and street (or P O box, if mail is not delivered to street address) 1729 MAPLELEAF DRIVE City or town, state or province, country, and ZIP or foreign postal code WYLIE, TX 75098		39-6084280 E Telephone number (517) 917-0356 F Group Exemption Number ►																																																																																																																					
G Accounting Method		<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►		H Check ► <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)																																																																																																																					
I Website:		► WWW.SIGMAPHIDELTA.ORG																																																																																																																							
J Tax-exempt status (check only one)		<input checked="" type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(7) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																																																																																																																							
K Form of organization		<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other																																																																																																																							
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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 191,574.																																																																																																																									
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 <input checked="" type="checkbox"/>																																																																																																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1</td> <td style="width: 80%;">Contributions, gifts, and similar amounts received</td> <td style="width: 10%; text-align: right;">1</td> <td style="width: 80%; text-align: right;">13,956.</td> </tr> <tr> <td>2</td> <td>Program service revenue including government fees and contracts</td> <td>2</td> <td></td> </tr> <tr> <td>3</td> <td>Membership dues and assessments</td> <td>3</td> <td style="text-align: right;">168,699.</td> </tr> <tr> <td>4</td> <td>Investment income</td> <td>4</td> <td style="text-align: right;">452.</td> </tr> <tr> <td>5a</td> <td>Gross amount from sale of assets other than inventory</td> <td>5a</td> <td></td> </tr> <tr> <td>b</td> <td>Less cost or other basis and sales expenses</td> <td>5b</td> <td style="text-align: right;">0</td> </tr> <tr> <td>c</td> <td>Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)</td> <td>5c</td> <td></td> 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For Paperwork Reduction Act Notice, see the separate instructions																																																																																																																									

SCANNED REVENUE 2017

Expenses

Net Assets

JSA

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Form 990-EZ (2014)

67

PAGE 1

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

- 33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
- 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)
- 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
- b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
- c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
- 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
- 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?
- 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?
- b If "Yes," complete Schedule L, Part II and enter the total amount involved
- 39 Section 501(c)(7) organizations Enter
- a Initiation fees and capital contributions included on line 9
- b Gross receipts, included on line 9, for public use of club facilities
- 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), 501(c)(4), and 501(c)(29) 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
- c Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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

41 List the states with which a copy of this return is filed ► _____

42a The organization's books are in care of ► THE ORGANIZATION Telephone no ► 517-917-0356
Located at ► 1729 MAPLELEAF DRIVE WYLIE, TX ZIP + 4 ► 75098

- 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 ► _____
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)
- c At any time during the calendar year, did the organization maintain an office outside the U.S.?
If "Yes," enter the name of the foreign country ► _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ► **43** and enter the amount of tax-exempt interest received or accrued during the tax year

- 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
- 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
- c Did the organization receive any payments for indoor tanning services during the year?
- 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
- 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
- b 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 may need to be completed instead of Form 990-EZ (see instructions).

	Yes	No
33	X	
34	X	
35a	X	
35b	X	
35c	X	
36	X	
37a		
37b		
38a	X	
38b		
39a	13,069	
39b		
40a		
40b		
40c		
40d		
40e		

	Yes	No
42b		
42c		

	Yes	No
44a	X	
44b	X	
44c	X	
44d		
45a	X	
45b	X	

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II Yes No
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E Yes No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If Yes, complete Schedule E 48
49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b Did the organization make any transfers to an exempt non-charitable related organization? 49a
If "Yes," was the related organization a section 527 organization? 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."

51 f Total number of other employees paid over \$100,000 ►
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 business address of each independent contractor	(b) Type of service	(c) Compensation

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 must attach a completed Schedule A ► Yes No

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  TYLER CONDON ALIXANDRE MINDEN		 Date <u>TREASURER</u> CEO	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name MARY JANE PIERONI, CPA		Preparer's signature 	Date 11/15/2016
	Firm's name ► BDO USA, LLP		Firm's EIN ► 13-5381590	
	Firm's address ► 101 S. HANLEY RD STE 800 ST. LOUIS MO 63105		Phone no 314-889-1100	

► Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
SIGMA PHI DELTA FRATERNITY

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.

OMB No 1545-0047

2014

**Open to Public
Inspection**

Employer identification number
39-6084280

FORM 990EZ, PART I - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>AMOUNT</u>
OTHER INVESTMENTS	<u>452.</u>
TOTAL	<u>452.</u>

FORM 990EZ, PART I - COST OF GOODS SOLD

	<u>ATTACHMENT 1</u>
INVENTORY AT BEGINNING OF YEAR	<u>7,958.</u>
PURCHASES	<u>2,720.</u>
SALARIES AND WAGES	
OTHER COSTS	
SUBTOTAL	<u>10,678.</u>
MINUS ENDING INVENTORY	
COST OF GOODS SOLD	<u>10,678.</u>

FORM 990EZ, PART I - OTHER EXPENSES

	<u>ATTACHMENT 2</u>
TRAVEL	<u>33,131.</u>
CONFERENCES, CONVENTIONS	<u>1,748.</u>
LOSS ON FOREIGN EXCHANGE	<u>553.</u>
TAXES & LICENSES	<u>45.</u>
INSURANCE	<u>38,932.</u>
OFFICE EXPENSE	<u>1,913.</u>
DATABASE MANAGEMENT	<u>39,169.</u>
TOTAL	<u>115,491.</u>

FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
CASH	<u>60,694.</u>	<u>111,413.</u>
TOTALS	<u>60,694.</u>	<u>111,413.</u>

Name of the organization

SIGMA PHI DELTA FRATERNITY

Employer identification number

39-6084280

ATTACHMENT 5FORM 990EZ, PART II - OTHER ASSETS

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
INVENTORIES FOR SALE OR USE	7,958.	
TOTALS	7,958.	

ATTACHMENT 6FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

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

ATTACHMENT 7FORM 990EZ, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTSPROGRAM SERVICE ACCOMPLISHMENT 1

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 INTERST IN THE PROMOTION AND ADVANCEMENT OF THE ENGINEERING PROFESSION.