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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 private foundations)

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](http://www.irs.gov/form990).

OMB No 1545-1150

2014

Open to Public Inspection

**A** For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
Ancient & Accepted Scottish Rite of Free Masonry So Juns of USA  
Number and street (or P O box, if mail is not delivered to street address) Room/suite  
1345 Hickory Rd  
City or town, state or province, country, and ZIP or foreign postal code  
Chattanooga, TN 37421

**D** Employer identification number  
62-0798126  
**E** Telephone number  
(423) 855-0175  
**F** Group Exemption Number  
0095

**G** Accounting Method ☐ Cash ☐ Accrual Other (specify) Modified Cash

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I** Website: N/A

**J** Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)( 10) (Insert no ) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ 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. \$ 107,342

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	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	101,351
	4	Investment income	4	5,991
	5a	Gross amount from sale of assets other than inventory	5a	
	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	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	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 exceeds \$15,000)	6b	0
	c	Less direct expenses from gaming and fundraising events	6c	0
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less cost of goods sold	7b	0
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	107,342
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	35,725
	13	Professional fees and other payments to independent contractors	13	2,600
	14	Occupancy, rent, utilities, and maintenance	14	3,000
	15	Printing, publications, postage, and shipping	15	3,816
	16	Other expenses (describe in Schedule O)	16	64,000
	17	Total expenses. Add lines 10 through 16	17	109,141
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,799
	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	336,983
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	335,184

Part II

Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments . . . . .	359,072	22	354,923
23 Land and buildings . . . . .		23	
24 Other assets (describe in Schedule O) . . . . .	34,911	24	31,461
25 Total assets . . . . .	393,983	25	386,384
26 Total liabilities (describe in Schedule O) . . . . .	57,000	26	51,200
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	336,983	27	335,184

Part III

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

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

What is the organization's primary exempt purpose?

A fraternal organization organized to promote fraternal and charitable activities The Chattanooga Scottish Rite Bodies hold regular meetings and collect and disburse funds from members for use in charitable and franternal activities and sponsoring periodic activities for the membership A primary purpose of the Bodies is to develop an interest in and provide a more complete explanation of the moral principles which are designed to make its members more useful to society as a whole As a part of such activities, the Bodies present on a regular basis presentations which are designed to make its members more sensitive to their obligations and responsibilities as good citizens

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28

Bodies held regular monthly meetings to enrich the membership as to their potential opportunities and responsibilities to promote good citizenship Provided administrative services for its sister foundation which has successfully fulfilled its charitable goals for the current year as well

(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

Other program services (describe in Schedule O)

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

31a

32

Total program service expenses (add lines 28a through 31a)

32

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others )

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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Bobby G Green Secretary	16 00	8,350		
Joel L Bremer Chair /Past V M	0	0		
Robert G O fficer P Wise Mast	0	0		
William E Fuls Mast of Kadosh	0	0		
Johnny E Thompson Wise Mast	0	0		
Charles T Millirons Jr Treasurer	0	0		
B Don Aldridge Almoner	0	0		
Robert E Hall Commander	0	0		
Terry L Plemons Past Com of Kad	0	0		
Roy W Browning Past Mast Kad	0	0		
Dennis L Phillips Ven Master	0	0		

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Part VOther 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 . . . . .

		Yes	No
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 . . . . .	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
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)? . . . . .	35a	No
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 . . . . .	35b	No
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 . . . . .	35c	No
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 ▶	37a	
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 ▶, 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 . . . . .	40b	
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 . . . . .	40e	No
41	List the states with which a copy of this return is filed ▶ . . . . .		
42a	The organization's books are in care of ▶ Bobby Green Telephone no ▶ (423) 855-0175 Located at ▶ 1345 Hickory Valley Rd Chattanooga, TN ZIP + 4 ▶ 37421 . . . . .		
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) . . . . .	42b	No
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 ▶ . . . . .	42c	No
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	
44a	Did the organization maintain any donor advised funds during the year? 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	No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	45a	No
45b	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) . . . . .	45b	No

		Yes	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 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 . . . . .		
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? . . . . .		
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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f	Total number of other employees paid over \$100,000 . . . . .	▶	
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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 business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d	Total number of other independent contractors each receiving over \$100,000. . . . .	▶	
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52	Did the organization complete Schedule A? <b>NOTE.</b> All Section 501(c)(3) organizations must attach a completed Schedule A . . . . .	▶	<input type="checkbox"/> Yes <input type="checkbox"/> No
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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	*****	2015-05-12			
	Signature of officer	Date			
Paid Preparer Use Only	Bobby G Green Chairman				
	Type or print name and title				
	Print/Type preparer's name Jon Wilkey	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01381026
	Firm's name ▶ JON WILKEY CPA PC			Firm's EIN ▶	
Firm's address ▶ 3475 Brainerd Rd Bldg A Ste E					Phone no (423) 622-0636
Chattanooga, TN 37411					

May the IRS discuss this return with the preparer shown above? See instructions . . . . .	▶	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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**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](http://www.irs.gov/form990).**

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization  
Ancient & Accepted Scottish Rite of  
Free Masonry So Juris of USA

**Employer identification number**

62-0798126

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Expenses 1001	Advertising and Promotion \$979
Other Expenses 1002	Office Expenses \$1981
Other Expenses 1005	Travel \$10704
Other Expenses 1007	Conferences, Conventions, and Meetings \$991
Other Expenses 1012	Insurance \$1371
Other Expenses 1	per Capita \$23904
Other Expenses 2	General \$22188
Other Expenses 5	Reunion \$991
Other Expenses 6	Contingency \$460
Other Expenses 7	taxes \$289
Other Expenses 8	Equipment maintenance \$142
Other Assets 1	Dues - Beginning \$7200 Dues - Ending \$3750
Other Assets 2	Due from Fdn - Beginning \$6250 Due from Fdn - Ending \$6250
Other Assets 3	Prepaid Expenses - Beginning \$21461 Prepaid Expenses - Ending \$21461
Total Liabilities 1	Dues paid in Advance - Beginning \$57000 Dues paid in Advance - Ending \$51200