

Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2016

Open to Public
Inspection

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.

A For the 2016 calendar year, or tax year beginning , and ending		D Employer identification number 58-1584857	
B Check if applicable: <input 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		E Telephone number (515) 288-8927	
C Name of organization THE GRAND COUNCIL OF THE ALLIED MASONIC DEGREES OF THE USA INC Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 519 PARK STREET City or town State ZIP code DES MOINES IA 50309-1613 Foreign country name Foreign province/state/county Foreign postal code		F Group Exemption Number ▶	
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ Website: ▶ Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (10) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
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		▶ \$ 140,329	

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 ☒

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	109,680
4	Investment income	4	8,422
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
6	Gaming and fundraising events		
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less direct expenses from gaming and fundraising events	6c	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0
7a	Gross sales of inventory, less returns and allowances	7a	21,497
7b	Less cost of goods sold	7b	13,590
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	7,907
8	Other revenue (describe in Schedule O)	8	730
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	126,739
10	Grants and similar amounts paid (list in Schedule O)	10	6,000
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	11,500
13	Professional fees and other payments to independent contractors	13	4,000
14	Occupancy, rent, utilities, and maintenance	14	4,000
15	Printing, publications, postage, and shipping	15	31,298
16	Other expenses (describe in Schedule O)	16	44,521
17	Total expenses. Add lines 10 through 16	17	101,319
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,420
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	345,431
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	370,851

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2016)

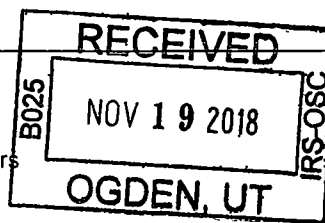
HTA

POSTMARK DATE NOV 15 2018

SCANNED DEC 03 2018 Revenue

Expenses

Net Assets



57

6

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	343,540	22 369,027
23 Land and buildings		23
24 Other assets (describe in Schedule O)	1,891	24 1,824
25 Total assets	345,431	25 370,851
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	345,431	27 370,851

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? NATIONAL ORGANIZATION FOR THE VARIOUS ALLIED MAS

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.

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

28 TO ASSUME, HOLD AND EXERCISE JURISDICTION AND CONTROL OVER SUCH MASONIC DEGREES THAT ARE NOT UNDER JURISDICTION AND CONTROL OF SOME OTHER RECOGNIZED AND REGULARITY CONSTITUTED BODY OF FREEMASONRY, TO PRESERVE THESE DEGREES, (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29 TO ENGAGE, FOSTER, AND ENCOURAGE MASONIC STUDY AND RESEARCH, TO ESTABLISH AND ORGANIZE COUNCILS OF THE ALLIED MASONIC DEGREES AND BODIES ATTACHED THERE TO, SUBORDINATE TO THE GRAND COUNCIL, AND TO ENACT LAWS, RULES AND REGULATIONS (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 FOR THE GOVERNMENT THEREOF (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	0

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
LAWRENCE D. TUCKER SOVEREIGN GRAND MASTER	Hr/WK 10 00	0	0	0
GARY B. HINSON DEPUTY GRAND MASTER	Hr/WK 10 00	0	0	0
DAVID DIXON GOODWIN SENIOR GRAND WARDEN	Hr/WK 5 00	0	0	0
PAUL STEPHEN NEWHALL JUNIOR GRAND WARDEN	Hr/WK 5 00	0	0	0
W. CHARLES SIMTHSON GRAND TREASURER	Hr/WK 20 00	1,500	0	0
SHANE A. HARSHBARGER GRAND SECRETARY	Hr/WK 20 00	10,000	0	0
GLEN A. COOK SENIOR GRAND DEACON	Hr/WK 5 00	0	0	0
MOHAMAD A. YATIM JUNIOR GRAND DEACON	Hr/WK 5 00	0	0	0
AARON SHOEMAKER GRAND CHAPLAIN	Hr/WK 5 00	0	0	0
MICHAEL D. CECIL GRAND DIRECTOR OF CEREMONIES	Hr/WK 5 00	0	0	0
W. BERRY RIDGON GRAND MARSHALL	Hr/WK 5 00	0	0	0
JOHN ELKINGON GRAND TYLER	Hr/WK 5 00	0	0	0

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 ☐

	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	X
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	X
35 a 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	X
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	
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	X
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	X
37 a 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	X
38 a 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	X
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		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 40a , section 4912 40b , section 4955 40c		
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 40c		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 40d		
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		X
41 List the states with which a copy of this return is filed 41		
42 a The organization's books are in care of 42a SHANE A HARSHBARGER Telephone no 42b (515) 288-8927		
Located at 42c 519 PARK STREET City DES MOINES ST IA ZIP + 4 42d 50309-1613		
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 42b		X
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 United States? If "Yes," enter the name of the foreign country 42c		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a		X
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		X
c Did the organization receive any payments for indoor tanning services during the year? 44c		X
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		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a		X
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) 45b		X

- 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

	Yes	No
46		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 ☐

- 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
- 49 a Did the organization make any transfers to an exempt non-charitable related organization?
- b 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"

	Yes	No
47		
48		
49a		
49b		

(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
Name None				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			

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"

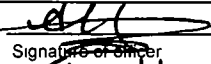

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City		
Name		
City		
Name		
City		
Name		
City		
Name		
City		

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 		Date 11/15/18		
	Type or print name and title James E. Dickson				
Paid Preparer Use Only	Print/Type preparer's name JAMES E DICKSON	Preparer's signature 	Date 10/25/2018	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00435908
	Firm's name ▶ JAMES E DICKSON, CPA, CFP			Firm's EIN ▶ 42-1392243	
	Firm's address ▶ PO BOX 322, AMES, IA 50010-0322			Phone no (515) 232-5160	

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

▶ ☐ Yes ☐ No

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

2016

**Open to Public
Inspection**

Name of the organization

THE GRAND COUNCIL OF THE ALLIED MASONIC DEGREES OF THE USA INC

Employer identification number

58-1584857

Form 990-EZ, Part I, Line 8, Other Revenue AMD WEEK 690

Form 990-EZ, Part I, Line 8, Other Revenue OTHER 40

Form 990-EZ, Part I, Line 16, Other Expenses Conferences, conventions, and meetings 15,640

Form 990-EZ, Part I, Line 16, Other Expenses Equipment rental and maintenance 463

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 1,529

Form 990-EZ, Part I, Line 16, Other Expenses Telephone 3,000

Form 990-EZ, Part I, Line 16, Other Expenses Bank Charges 723

Form 990-EZ, Part I, Line 16, Other Expenses Expense Reimbursements 12,672

Form 990-EZ, Part I, Line 16, Other Expenses Web Page 750

Form 990-EZ, Part I, Line 16, Other Expenses Postage and UPS 3,588

Form 990-EZ, Part I, Line 16, Other Expenses SCARLET CORD REGALIA 4,963

Form 990-EZ, Part I, Line 16, Other Expenses MISCELLANEOUS 1,193

Form 990-EZ, Part II, Line 24, Other Assets Accounts Receivable Beginning of year 1,891,

End of year 1,824

Name of the organization

Employer identification number

THE GRAND COUNCIL OF THE ALLIED MASONIC DEGREES OF THE USA INC

58-1584857