

Form 990EZ

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.

Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 07-01-2018 , and ending 06-30-2019

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

C Name of organization
INTERFRATERNITY COUNCIL

Number and street (or P O box, if mail is not delivered to street address) Room/suite
1198 THIRD ST KRCH RM 365
City or town, state or province, country, and ZIP or foreign postal code
LAFAYETTE, IN 479072109

D Employer identification number
35-6043082
E Telephone number
F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify) **H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: WWW.PURDUEGREEKS.COM/COUNCILS/IFC
J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(7) (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 \$ 129,119

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	4,013				
	2	Program service revenue including government fees and contracts		2	5,000				
	3	Membership dues and assessments		3	113,755				
	4	Investment income		4	508				
	5a	Gross amount from sale of assets other than inventory	5a	5c					
	b	Less cost or other basis and sales expenses	5b						
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)							
	6	Gaming and fundraising events		6d					
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	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						
Expenses	c	Less direct expenses from gaming and fundraising events	6c						
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)							
	7a	Gross sales of inventory, less returns and allowances	7a	7c					
	b	Less cost of goods sold	7b						
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)							
	8	Other revenue (describe in Schedule O)		8	5,843				
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	129,119				
	10	Grants and similar amounts paid (list in Schedule O)		10	4,500				
	11	Benefits paid to or for members		11					
	12	Salaries, other compensation, and employee benefits		12					
Net Assets	13	Professional fees and other payments to independent contractors		13	1,884				
	14	Occupancy, rent, utilities, and maintenance		14					
	15	Printing, publications, postage, and shipping		15	39				
	16	Other expenses (describe in Schedule O)		16	129,791				
	17	Total expenses. Add lines 10 through 16		17	136,214				
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-7,095				
	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	57,724				
	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	50,629				

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2018)

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

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

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

THROUGH THE UNIFICATION OF THE PURDUE FRATERNITY AND SORORITY COMMUNITY, WE WILL STRIVE TO CREATE AN ENVIRONMENT WHERE MEMBER FRATERNITIES, GOVERNING COUNCILS, AND ALL MEMBERS COORDINATE THE DEVELOPMENT OF ACADEMIC VALUES, INTERPERSONAL SKILLS, RELATIONSHIPS, AND SOCIAL EXPERIENCES. THE INTERFRATERNITY COUNCIL WILL PROVIDE OUR MEMBER ORGANIZATIONS WITH THE RESOURCES NECESSARY TO DEVELOP WORLD-CLASS LEADERS, THUS BETTERING OURSELVES, OUR CAMPUS, AND OUR COMMUNITY.

28		
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(Grants \$) If this amount includes foreign grants, check here . . . ☐ **28a**

29	29a
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(Grants \$) If this amount includes foreign grants, check here . . . ☐

20	203
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(Grants \$) If this amount includes foreign grants, check here ☐

21. Other non-grants revenues (describe in Schedule C)		
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31 Other program services (describe in Schedule U)

(Grants \$)	If this amount includes foreign grants, check here . . . ☐	31a
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Check if the organization used Schedule O to respond to any question in this Part IV. ☐

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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	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	
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 ▶ <u>TREASURER OF IFC</u> Telephone no ▶ <u>(765) 494-2717</u> Located at ▶ <u>1198 THIRD ST KRACH RM 365 WEST LAFAYETTE , IN</u> ZIP + 4 ▶ <u>47907</u>		
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	
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	46	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	47	
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	
49b	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."

(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

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

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		2020-05-06 Date		
	LIAM BETTEZ, PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name KIMBERLEY R MORISETTE	Preparer's signature	Date 2020-05-06	Check ☐ if self-employed	PTIN P00337290
	Firm's name ► HUTH THOMPSON LLP			Firm's EIN ► 35-2055043	
	Firm's address ► PO BOX 970 LAFAYETTE, IN 479020970			Phone no (765) 428-5000	

May the IRS discuss this return with the preparer shown above? See instructions ► ☒ **Yes** ☐ **No**

Additional Data

Software ID:
Software Version:
EIN: 35-6043082
Name: INTERFRATERNITY COUNCIL

Form 990EZ, Part III - Statement of Program Service Accomplishments

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 CREATE AND MAINTAIN COOPORATION AND COORDINATE INTERFRATERNAL AFFAIRS AMONG MEMBER FRATERNITIES, FOSTER THE DEVELOPMENT OF SCHOLARSHIP AND LEADERSHIP AMONG MEMBER FRATERNITIES AND THEIR MEMEBERS, PROMOTE A POSITIVE RELATIONSHIP BETWEEN COMMUNITY AND MEMBER FRATERNITIES, ACT AS A MEDIUM BETWEEN MEMBER FRATERNTIIES AND OTHER STUDENT ORGANIZATIONS, THE STUDENT BODY, AND THE FACULTY AND ADMINISTRATION, INSTITUTE POLICIES AND RULES THAT WILL MAINTAIN THE PURPOSES OF THE IFC, PROVIDE SERVICE (Grants \$) If this amount includes foreign grants, check here . . . ☐	28a	

Form 990EZ, 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
JOHN CAPETTE VP OF PROGRA	7 00	0		
CAMBERON GREGSON VP OF RISK M	10 00	0		
ISAAC TAYLOR VP OF ADMINI	10 00	0		
LIAM BETTEZ PRESIDENT	12 00	0		
ANDREW CLINE VP OF MEMBER	7 00	0		
BRYCE MITCHELL CHIEF JUSTIC	6 00	0		
SPENCER LOSING ASSOC CHIEF	5 00	0		
ADAM SCHRECK DIR OF PHILA	6 00	0		
ALEXANDER METZ DIR OF SCHOL	4 00	0		
TY HANDLEY DIR OF ADMIN	8 00	0		
KAUSTUBH RAY DIR OF RECRU	6 00	0		
COOPER FEENEY DIR OF FINAN	7 00	0		
ELI GRAVES DIR OF GREEK	3 00	0		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization
INTERFRATERNITY COUNCIL

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Employer identification number

35-6043082

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	REFUNDS 3,500 LATE OR PENALTY FEE 2,343 TOTAL 5,843

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES ADVERTISING/PUBLICITY 23,602 OFFICE SUPPLIES AND EXPENSE 11 COMPUTER SERVICES 120 TRIP/TRAVEL EXPENSE 567 CONFERENCE/CONVENTION EXPENSE 22,910 CLOTHING EXPENSE 14,277 FOOD AND DRINK EXPENSE 72 PHYSICAL PLANT SERVICES 21 SERVICE CONTRACT PYMT 27,390 RENTAL EXPENSE 3,121 SERVICE CONTRACT PYMT 2,150 BAD DEBT EXPENSE 2,538 NATIONAL DUES EXPENSE 11,099 REFUNDS 10,207 SOCIAL AND PARTY EXPENSE 3,976 SUBSCRIPTION EXPENSE 333 GRAND PRIX EXPENSE 2,085 STUDENT WORKER 5,260 NON-INVESTMENT DEPRECIATION 52 TOTAL 129,791

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	606 606 LESS ACCUMULATED DEPRECIATION 454 506 TOTAL 152 100

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	THROUGH THE UNIFICATION OF THE PURDUE FRATERNITY AND SORORITY COMMUNITY, WE WILL STRIVE TO CREATE AN ENVIRONMENT WHERE MEMBER FRATERNITIES, GOVERNING COUNCILS, AND ALL MEMBERS COORDINATE THE DEVELOPMENT OF ACADEMIC VALUES, INTERPERSONAL SKILLS, RELATIONSHIPS, AND SOCIAL EXPERIENCES THE INTERFRATERNITY COUNCIL WILL PROVIDE OUR MEMBER ORGANIZATIONS WITH THE RESOURCES NECESSARY TO DEVELOP WORLD-CLASS LEADERS, THUS BETTERING OURSELVES, OUR CAMPUS, AND OUR COMMUNITY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 28	CREATE AND MAINTAIN COOPORATION AND COORDINATE INTERFRATERNAL AFFAIRS AMONG MEMBER FRATERN ITIES, FOSTER THE DEVELOPMENT OF SCHOLARSHIP AND LEADERSHIP AMONG MEMBER FRATERNITIES AND THEIR MEMEBERS, PROMOTE A POSITIVE RELATIONSHIP BETWEEN COMMUNITY AND MEMBER FRATERNITIES, ACT AS A MEDIUM BETWEEN MEMBER FRATERNTIIES AND OTHER STUDENT ORGANIZATIONS, THE STUDENT BODY, AND THE FACULTY AND ADMINISTRATION, INSTITUTE POLICIES AND RULES THAT WILL MAINTAIN THE PURPOSES OF THE IFC, PROVIDE SERVICE