



INSTRUCTIONS 2016 ANNUAL RETURN

PLEASE READ THE ENTIRE INSTRUCTION BOOKLET BEFORE PROCEEDING

Annual Returns are due on or before March 15, 2017 (Section 25070)

By Code, you will be subject to a \$3 per day late fee for every day after March 15 that the return is delayed. (Section 25070)

ROLLS users – if you have been using ROLLS and keeping it current you may submit the Annual Report electronically through ROLLS.

If you need assistance with using ROLLS please call the Grand Lodge Office at (406) 442-7774.

Remember the Annual Return is a “recapitulation” of the events of the year and is not for the first reporting of the event. All membership changes must be reported on the Monthly Report.

PAGE 1

Type or print the name and number of your lodge or check to see that the name and number is correct if preprinted.

Note:

- The current annual return equals the 2015 final membership with the new 2016 changes in your membership (additions and losses) applied to that number.
- The annual return represents all the **membership changes** (additions and losses) that occurred in your lodge during the **calendar year** of January 1 through December 31, 2016. The **return must be received by March 15, 2017.**
- List of Officers Elected and appointed: Left Column list the 2015-2016 Officers and for the Right Column list the 2016-2017 Officers.

.If you need more space than is provided on the worksheets, attach a sheet of paper with the Section Number and the entry information. Be sure that the total of each section matches the number of entries.

Note: Dates must be entered as an eight (8) digit number MM/DD/Year

PAGE 2:

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DEGREES CONFERRED DURING 2016

- List the names and pertinent dates for **all degrees** conferred during the 2016 calendar year, including those who have not yet been raised. *Only Master Masons will count toward per capita.*
- If the Contribution Fee for the George Washington Masonic Memorial required for each Entered Apprentice (EA) have not yet been paid (\$5.00), please enclose payment for them with your annual return. See Section 6030. Contribution Fee to the George Washington Masonic Memorial. The total number of EA's will be transferred to Page 8, Line W.
- The total of the **M.M. column only** will be transferred to Page 7, Line B.

Note: If a mailing address for a member has not already been reported to Grand Lodge, please include it so we can put new members, whether being raised, affiliated or reinstated, into the database so they can receive the *Masonic News*. But please verify that the address you report is the address where they receive their mail.

AFFILIATIONS & MULTIPLE MEMBER AFFILIATIONS (SEC. 34020 & 37060)

- Enter the full given names of all members who either affiliate with your lodge from another lodge. Affiliate, dual, or multiple memberships are reported. **Affiliation** is a **transfer to** your lodge in which they do not keep their old lodge. **Dual or multiple memberships** are affiliating with your lodge and **retaining their old membership(s)** as well.
- Please enter the date of the affiliation, and if they are retaining their membership, indicate whether the member is a Dual or Multiple member. **If an existing member of your lodge takes dual or multiple memberships with other lodges, his name IS NOT entered here.** Only those affiliations to your lodge that cause a change in **your** membership total (therefore affecting the amount of per capita that your lodge owes) must be entered here.
- The total number of affiliations will be transferred to page 7, line C.

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REINSTATEMENTS DURING THE YEAR

- Enter the name(s) of those who reinstated with your lodge during calendar year 2016, and enter the date that their reinstatement was made.
- If a member is being reinstated after being suspended by your lodge after having failed to give satisfactory examination in the proficiency in the degrees Entered Apprentice or Fellow Craft, or both, he must complete the examination for proficiency in both degrees prior to being reinstated.
- Remember to enter the current US Mail address for all members being reinstated.
- The total number of reinstatements for 2016 will be transferred to page 7, line D.
- **If the reinstatement fee was not previously paid**, enter the number from page 7, Line D on page 8, Line X.

SUSPENSIONS FOR NON-PAYMENT OF DUES

- **Suspension for NPD** can be made **ONLY on December 31** of any calendar year, if the member's dues are 12 months in arrears. (Remember, dues are to be paid in advance --- at the end of the previous year.)
- The total number of suspensions for NPD will be transferred to Page 7, line G.

PAGE 4:

Enter the names and dates for those individuals who qualify for entry in these categories:

- **Dimitted (from your lodge) to Join Other Lodges during the 2016 calendar year.** This total will be transferred to Page 7, line H.
- **Withdrew dual or multiple membership (from your lodge) during the 2016 calendar year but retained membership in another lodge.** This total will be transferred to Page 7, line I.
- **Dimitted (from your lodge) to be a Non-Affiliate during the 2016 calendar year.** This total will be transferred to Page 7, line J.
- **Was suspended (from your Lodge) for un-Masonic conduct during the 2016 calendar year. (This type of suspension is automatic and mandatory, by Code.)** This total will be transferred to Page 7, line K.
- **Was suspended (from your Lodge) after conviction of a felony during the 2016 calendar year.** This total will be transferred to Page 7, line L

PAGE 4:

- **SECTION (L.1.)** Was suspended by your lodge after having failed to give satisfactory examination in the proficiency in the degrees Entered Apprentice or Fellow Craft. A Master Mason who has been previously suspended from membership for failure to complete the examination for proficiency in the Entered Apprentice or Fellow Craft **degrees, or both, is reinstated to membership upon completing** satisfactory proficiency examinations for these degrees, IAW Section 39070.D. This total will be transferred to Page 7, Line L.1.
- **Was expelled** (from your lodge) after a Masonic trial during the 2016 calendar year. This total will be transferred to Page 7, line M.

DECEASED

- Enter the names and dates of death of the members of your lodge who died during the 2016 calendar year, or those members who died during any previous year but were not reported as having died until *this* calendar year. Be sure to include the names of those members who were reported to Grand Lodge under Sec. 35080 of the Code of Statutes that allows the deletion of members whose addresses were unknown for a period of five years. This total will be transferred to Page 7, Line. N.

PAGE 6:

Dues Remitted

- Enter the names of those members of your lodge whose dues were remitted under Sec. 41050 of the Code. Please enter the **date** during the calendar year 2016 **on which your lodge voted to remit** the member's dues and the action was recorded in the lodge's minutes. "Because of inability to pay"
- The total number of members whose dues were remitted will be transferred to Page 8, line R.

Please enter the names of those whose dues were remitted.

Fifty-Year Members Created

- Please enter the names of your lodge's members who received 50-year membership status during the calendar year 2016, and the date on which that status was received. This section is important to your lodge because **you do not pay capita on 50-year members.**
- The total number of members who became 50 year members will be transferred to Page 8, line S.

RECAPITULATION

Remember the Annual Return is a “recapitulation” of the events of the year and is not for the first reporting of the event.

All membership changes must be reported on the Monthly Report or recorded in ROLLS as the membership event .

Line A. Beginning number of Masons for 2016 (membership as of December 31, 2015).

Line B. Number raised during 2016, from page 2. The number of Master Mason degrees conferred by your lodge during calendar year 2016.

Line C. Number affiliated, from page 2. The total number of individuals who affiliated with your lodge either through dimit or dual/multiple affiliation in calendar year 2016.

Line D. The number of formerly suspended or inactive members who reinstated with your lodge during calendar year 2016, from page 3.

Line E. Total Gain during 2016, the total of lines B, C, and D.

Line F. Total number to be accounted for, the total of lines A and E, which is the beginning membership number plus any gains in membership during calendar year 2016.

Line G. Number suspended for non-payment of dues reported as of December 31, 2016, from page 3.

Line H. Number of your members who dimitted to other lodges during calendar year 2016, from page 4.

Line I. The number of members who dropped their membership with your lodge but retained membership with another lodge or lodges during calendar year 2016, from page 4.

Line J. The number of members from your lodge who dropped their Masonic affiliation (dimitted to non-affiliate) during calendar year 2016, from page 4.

Line K. The number of members from your lodge who were suspended for non-Masonic conduct during calendar year 2016, from page 4.

Line L. The number of members from your lodge who were suspended for the conviction of a felony during calendar year 2016, from page 4.

PAGE 7: RECAPITULATION Continued

Line L. 1. The number of members from your lodge who were suspended for the for failure to return EA or FC proficiencies for advancement (Section 39070. D.), during calendar year 2016, from page 5.

Line M. The number of members from your lodge who were expelled after a Masonic trial during calendar year 2016, from page 5.

Line N. The number of members from your lodge who died during calendar year 2016, plus those who died in a previous year but were unreported until calendar year 2016, from page 5.

Line O. Total loss during 2016, the total of lines G, H, I, J, K, L, M, and N.

Line P. Total Master Masons on December 31, 2016, the ending balance. (Line F minus Line O)

PAGE 8 CALCULATION OF PER CAPITAPAYMENT

Line Q. Use the number of Master Masons from line P and multiply by the amount of per capita (\$42.25 for 2016). Enter this amount.

DEDUCTIONS:

Line R. Dues remitted by your lodge. Multiply the number of members whose dues are being remitted times the amount of current per capita.

Line S. 50-year Masons. Multiply the number of 50-year members (beginning number of 50-year members + the number who were awarded the Montana 50-year status during 2016 – the number of 50-year members who died during 2016) by the amount of current per capita.

Line T. Century Club members. Multiply the number of eligible Century Club members by \$6.75 to get the total amount of deduction available for this item. Only those listed as CC (Elig) qualify.

NOT ALL Century Club members are eligible for the discount, only those who joined the Club during a specific time frame. Those who are eligible for the discount are noted as CC (Elig) on your roster and if your lodge has eligible Century Club members. Unlike Pre-paid Life Members whose interest gains keep accruing after the member's death, the discount for CC (Elig) members ceases after the member's death.

Line U. Total Deductions, a total of lines R, S, and T.

PAGE 8 CALCULATION OF PER CAPITA PAYMENT Continued

Line V. Net Amount of Per Capita Due, Line Q – U.

If the George Washington Masonic Memorial Fees were not previously paid complete Lines W and X. If applicable add Lines W and X.

Line W. Contribution George Washington Masonic Memorial (\$5). Multiply the number of **EA's** by \$5.00 to get the total amount due.

Line X. Reinstatement Fee. If the reinstatement fee was not previously paid, enter the number of reinstatements here.

Total Amount Due. Line V + W + X. This is the amount that you owe Grand Lodge for Per Capita and the George Washington Memorial and Reinstatement Fees.

Please enclose a check for the amount on Line V or the combined with W and X, when you mail in your annual return.

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ANNUAL LODGE FINANCIAL DISCLOSURE WORKSHEET.

Please note: That the paper copy of the Financial Disclosure is different from the ROLLS version, however, both are similar in that the data asked for is Assets and Liabilities. Similar wording is used with both forms and you are required to submit the information in one of these two formats.

Lodges are required to certify that the lodge finances are reviewed annually. Section 25070. D. and 28080. C and D. The return shall show that the books of the lodge have been duly audited for the year covered by the return and shall be attested by the Master and Secretary under the seal of the lodge. In order to maintain our group exemption letter Grand Lodge is also required to file annually with the IRS a report by each lodge Employer Identification Number (EIN) which includes a statement on the gross receipts of each lodge. In order to ensure we have the correct information you will now need to complete the attached form "Annual Lodge Financial Disclosure Worksheet" with your Annual Return. This will also support the new IRS reporting requirements outline below.

NEW IRS REQUIREMENTS - The Department of the Treasury (IRS) has directed that all organizations (this includes Masonic Lodges) be required to file an electronic notice, Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ. **ALL Lodges are required to submit the 990 information to the IRS.**

Lodges in Montana are designated as being (501 c 10) charitable organizations. Being "tax-exempt" does not mean that you do not have to file and report. This applies across the nation and to all similar organizations. Lodges whose gross receipts are normally \$50,000 or less are now required to file electronic Form 990-N with the IRS annually. Failure to file can jeopardize the tax exempt status of a Lodge and potentially Grand Lodge

Note: EIN - Each Montana Lodge does have a specific employer identification number (EIN) assigned to it. If you don't know what it is contact the Grand Secretary.

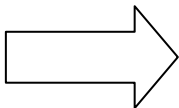
Annual Tax Period –your tax period it will be the calendar year.

MEETINGS HELD DURING THE YEAR

30030. STATED MEETINGS. A lodge shall hold a stated meeting for the transaction of its regular business at least once in every three successive months. Failure to do so subjects its charter liable to forfeiture. Lodge meeting must also comply with the lodge By-Laws and can not conflict with the Constitution and Code. Enter the number Tyled meetings held each month. ROLLS has a “Meeting” Section which must be keep current by the Lodge Secretary.

CERTIFICATION

PLEASE remember that **both the Lodge Secretary (or Secretary/Treasurer) and Worshipful Master must sign the return, and that the Lodge seal must be affixed. If any of these of items are missing, this page will be returned to you for correction of the oversight.**



Since the establishment of the new IRS reporting requirements (Sec 25070 and 28080) the Lodge Treasurer must also sign the Annual Return.

NOTE ON PRE PAID LIFE MEMBERS

PRE-PAID LIFE MEMBERS are not included in the calculation of your annual return and are entirely separate. You pay per capita on them but they no longer pay dues because of the purchase of a life membership. The return of the interest on their contribution is handled separately from the Annual Return.

VERY IMPORTANT! Please, please make every effort to get your return in to Grand Lodge on or before 15 March. A \$3-per-day late fee can add up very quickly and a very small sum that is still due can easily turn into a bill for \$100 if your return is late by even a couple of weeks.

MOST IMPORTANT: Please call us and ask questions. We don't mind and are happy to help: 442-7774