

# The Most Worshipful Grand Lodge of Free and Accepted Masons of Florida

M.: W.: STEVEN P. BORING  
Grand Master

1506 War Admiral Drive  
Deland, FL 32724-7639  
Res. (386) 738-5163  
Mbl. (386) 717-2705  
E-Mail: sboring@cfl.r.com

## EXECUTIVE ORDER NO. 5

To: All Particular Lodges

January 20, 2016

Re: IRS – 990-N (Electronic Filing Requirement)

I, Steven P. Boring, Grand Master of Free and Accepted Masons of the State of Florida, do hereby issue the following Executive Order:

WHEREAS, most of you have received the letter the IRS sent to each Particular Lodge notifying us of the Annual Electronic Filing Requirement for the 2015 Tax Year; and

WHEREAS, this filing requirement applies to **ALL LODGES** as follows:

**Form 990-N** – If an organization normally has gross receipts of \$50,000 or less, it **MUST SUBMIT** Form 990-N, Electronic Notice (e-Postcard). **THE IRS WILL NOT ACCEPT A PAPER FORM FOR THIS FILING.**

**Form 990-EZ** – For tax years beginning in 2011, if an organization has **gross receipts** less than \$200,000 and **total assets** at the end of the tax year less than \$500,000, it can choose to file Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, instead of Form 990. (You would probably use the services of a CPA to file this form or the regular Form 990.) **For more information on instructions for filing the Form 990 log on to [www.irs.gov/instructions/i990/ch01.html](http://www.irs.gov/instructions/i990/ch01.html)**

In order to file the **Form 990-N** you can log on to the e-card website at <http://epostcard.form990.org> (there is no cost for this service). For those of you who do not have a computer, you can go to any public library to use their computer or perhaps a member of your Lodge will assist you; and

WHEREAS, **the Grand Lodge Office must be notified of your filing** to ensure our Lodges maintain their 501(c)(10) status, you are **required** to send us a copy of the completed Form 990-N, Form 990-EZ, or Form 990, which your Lodge is required to file. Inasmuch as the Subordinate Lodges' Federal Identification Numbers are listed under The Grand Lodge of Florida's Tax Exemption we are responsible to assure that each Lodge files their form.

NOW THEREFORE, I, Steven P. Boring, Grand Master, do hereby ORDER AND DIRECT the Worshipful Master and Secretary of each Particular Lodge, Memorial Lodge, and Florida Lodge of Research to comply fully with the Internal Revenue Code of the United States and the Regulations of this Grand Lodge and file a United States Internal Revenue Form 990, Form 990-EZ, or 990-N (e-postcard) with the Internal Revenue Service on or before May 15, 2016, and to forward a copy thereof to the Grand Secretary at your earliest convenience.

DONE AND ORDERED at Jacksonville, Florida, this 20<sup>th</sup> day of January A.L. 6016, A.D. 2016.

Attest:

  
Richard E. Lynn, P.G.M., Grand Secretary

  
Steven P. Boring, Grand Master

