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 black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning September 1, 2008, and ending August 31, 20 09

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Hiram Council, Royal & Select Masters of MA

Number and street (or P O box, if mail is not delivered to street address) Room/suite: 1 Ionic Ave

City or town, state or country, and ZIP + 4: Worcester, MA 01608

D Employer identification number: 04-2043205

E Telephone number: (978) 784-1701

F Group Exemption Number ▶ 0706

- *Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).*

G Accounting method: ☒ Cash ☐ Accrual
Other (specify) ▶

I **Website:** ▶

J **Organization type** (check only one)— ☒ 501(c) (10) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 70271

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for 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	175
	4	Investment income	4	12264
	5a	Gross amount from sale of assets other than inventory — 5a: 52832		
	b	Less: cost or other basis and sales expenses — 5b: 95212		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	(37380)
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ ☐		
	a	Gross revenue (not including $ _____ of contributions reported on line 1) — 6a		
	b	Less: direct expenses other than fundraising expenses — 6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less: cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ _____)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	(24941)
Expenses	10	Grants and similar amounts paid (attach schedule)	10	17654
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	800
	13	Professional fees and other payments to independent contractors	13	400
	14	Occupancy, rent, utilities, and maintenance	14	13600
	15	Printing, publications, postage, and shipping	15	1091
	16	Other expenses (describe ▶ _____)	16	7295
	17	**Total expenses.** Add lines 10 through 16 ▶	17	40840
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(65781)
	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	824369
	20	Other changes in net assets or fund balances (attach explanation)	20	(107640)
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	650948

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Part II **Balance Sheets.** If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	824369	22	650948
23	Land and buildings		23	
24	Other assets (describe ▶ _____)		24	
25	**Total assets**	824369	25	650948
26	**Total liabilities** (describe ▶ _____)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	824369	27	650948

Hiram Council, Royal & Select Masters of MA 04-2043205

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

What is the organization's primary exempt purpose? Domestic Fraternal Association

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
28		
(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 (attach schedule)		
(Grants $) If this amount includes foreign grants, check here ▶ ☐	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.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Monserrate Muniz, Jr. PO Box 218, Northboro, MA 01532	President/ As needed	0	0	0
Albert G. Sergel, Sr. 35 Baylies Rd, Charlton, MA	Vice President/ As needed	0	0	0
John K Andrews 48 Sandy Glen Dr, Holden, MA	Secretary/ As needed	600	0	0
Kevin T Jones 7615 Arbor Lakes Ct #434, Naples, FL	Treasurer/ As needed	200	0	0
John K Andrews 48 Sandy Glen Dr, Holden, MA	Trustee/ As needed	0	0	0
Charles V Renaud PO Box 154, Charlton, MA	Trustee/ As needed	0	0	0
Donald C Willoughby 10 Lincoln Ave, Millbury, MA	Trustee/ As needed	0	0	0

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Part V Other Information (Note the statement requirements in the instructions for Part VI.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. N/A			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A.	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
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 unpaid at the start of the period 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: N/A			
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			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: N/A section 4911 ▶ ____ ; section 4912 ▶ ____ ; section 4955 ▶ ____			
b	Section 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ ____			
d	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		X

41 List the states with which a copy of this return is filed ▶ None

42a The books are in care of ▶ John K Andrews Telephone no. ▶ (978) 784-1701

Located at ▶ 48 Sandy Glen Dr, Holden, MA ZIP + 4 ▶ 01520

			Yes	No
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 **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside of the U.S ? 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

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

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Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?		X
b	If "Yes," was the related organization(s) a section 527 organization?		

50 Complete this table for the 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 address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the 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 address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors each receiving over $100,000 ▶		

Sign Here

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

John K. Andrews — 12/19/09

Signature of officer — Date

John K. Andrews, Recorder (Secretary)

Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Alicia A Howe, CPA	Date 12/9/09	Check if self-employed ▶ ☐
Preparer's Identifying Number (See instructions)	016-42-7074		
Firm's name (or yours if self-employed), address, and ZIP + 4	Alicia A Howe, CPA PC 455 Quinsigamond Ave Shrewsbury MA	EIN ▶ 04-3256789	Phone no ▶ (508) 752-1610

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

Hiram Council, Royal & Select Masters of MA
04-2043205 YE 8/31/09
Form 990-EZ

Page 1, Line 5(c) Gain (Loss) From sale of assets other than inventory

	Date bought	Date sold	Sale Price	Basis	Gain (Loss)
Medarex Inc, 1450 sh	various	1/8/09	7708	10701	(2993)
General Electric Co, 350 sh	12/28/05	2/17/09	3761	9835	(6074)
Coach Inc 750 sh	2/28/08	3/11/09	10325	21743	(11368)
Koninklijke Philips, 700 sh	3/7/07	3/26/09	11861	22687	(10826)
XTO Energy, Inc. 600 sh	12/28/05	6/17/09	24127	30246	(6119)
			57832	95212	(37380)

Page 1, Line 10 - Grants and similar amounts paid

Payments to affiliate - Per Capita - Grand Council	2064
Scholarships to Worcester County students, all ≤ $5000	5500
Charitable contributions, all ≤ $5000	10090
	17654

Page 1, Line 16 - Other expenses

Portfolio Advisory Fees	6149
Dinners & collations	601
Supplies & office expense	429
Foreign tax on investments	116
	7295

Page 1, Line 20 - Other changes in net assets or fund balances

Current year unrealized loss on investments carried at market value	(107640)