

INSTRUCTIONS FOR SCRIBES

1. MEMBERSHIP CHANGES

Please submit reports immediately after each meeting. The Grand Scribe handles approximately 1000 changes in data each year. When Scribes wait until the end of the year to submit reports, there is a high probability that errors will occur. Note that there is no Capitation on the membership; hence there is no need to delay the final report to January. Submit it when the officers are elected. If late losses occur report them using the Interim Report Form. The Grand Scribe will include the changes in the final numbers for the year.

NEW MEMBERS should be reported to the Grand Scribe promptly following their admission using the Interim Report Form to provide Full Name **as desired on the certificate**, State of Residence, local number and date of admission along with the registration and certificate fee. If the Local Number is omitted from the report will be assigned by the Grand Scribe when assigning the National Number. Membership certificates will be sent to the Council's Scribe along with a computer printout of the changes reported for the year. Please check the report, especially the spelling of the names, before delivering the certificates. We both have had the opportunity to make errors.

Local Numbers are to be assigned in sequence. It assists in identifying omitted reports. A skipped or duplicate local number on a membership report flags a problem that otherwise may persist for many years. Instances have occurred. Note that Honorary Members are given "0" as the local number.

MEMBER LOSSES should be reported to the Grand Scribe during the year using the Interim Report Form **whenever a meeting is being reported**. When a dual member dies or is suspended, inform the Scribe of the other council immediately. (Members must be in good standing in all councils in which they hold membership.)

MEMBER TRANSFERS – Report all transfers to the Scribe of the other council involved as well as to the Grand Scribe. Addresses for all councils are listed in the Annual Proceedings.

It is not necessary to file both an Annual Return and an Interim Report at the same time. Use the Interim Report during the year so the Grand Scribe does not have all the membership changes arrive at the same time. It is preferred that reports be filed as attachments to Email messages.

2. ANNUAL RETURNS —

All Councils of Knight Masons operate on a Calendar Year – January to December. Officers are, by Statute, installed at the final (Stated) meeting of the year. Thus the Annual Return reports the membership as of December 31st and the officers for the following year. The Annual Return is to be filed in signed duplicate on the forms provided by the Grand Council or downloaded from the Internet. Note that TWO signatures are needed. One applies to the request for inclusion in the IRS Group and the other is for the return itself.

IF INTERNET IS AVAILABLE: Submit a copy as an Email attachment. The Grand Scribe will record the data, check the report against Grand Council records, and send either an email notice of acceptance or a message indicating the differences that must be resolved. Once accepted, send the hard copy in duplicate. If two copies are sent, the signed duplicate will be returned.

FILING BY MAIL: The Grand Scribe will record the data and check the report against Grand Council records. If found correct, the Grand Scribe will return the signed duplicate for your records otherwise telephone or mail will be used to resolve the differences.

3. FEES —

Subordinate Councils must file the Annual Return by January 31st of each year. New or Restored Member fees should be paid when the members are received during the year; otherwise, the following fees are due with the Annual Report:

New Member Registration fee	25.00 each
New Dual Affiliated Member	10.00 each
Member Restored (\$10 not previously paid)	10.00 each
Annual Filing Fee	1.50

There is no fee for Members transferred in and no Annual Per Capita Tax per member.

There is a Late Filing Fee for reports received after the Annual Meeting. If you have fewer than 100 members this is \$50.00 otherwise it is 0.50 times your membership.

4. FORM 990N –

This is important and not optional. The IRS requires all Councils to file Form 990N annually before May 15. (If a council regularly receives more than \$50,000 per year they must file the full Form 990.) This form can only be filed by Internet. See the Appendix to this pamphlet for instructions.

5. By-Laws Changes

The procedure for changing the By-Laws of a Council is covered in Article XVIII of the Statutes. It is necessary to submit a complete set of By-Laws when requesting a change. In this way the Council By-Laws will be a single document and not a collection of changes. The Uniform Bylaws form is available for download. Fill in the blanks to tailor it to your Council. Note that it may be submitted by email attachment – this will greatly speed the approval process.

6. SUPPLIES —

The Signet of the Excellent Chief, Knight Mason member jewels, lapel pins and Past Excellent Chief jewels are available from the Grand Scribe. (See the Order Form on the Internet.) Sashes and aprons are available from Masonic supply firms.

7. COMMUNICATIONS –

The rising cost of postage makes Internet communication the preferred method for most transactions. Councils should try to assure that their Scribe has Internet Access.

8. FORMS –

The Grand Council web page is <http://www.knight-masons.org/>. In the Download section are posted the By-laws, Statutes, Newsletters and other Forms. These are also posted in the Files section of the Yahoo Group KtMasons <http://groups.yahoo.com/group/KMCouncils/>. To access the KtMasons group, you must request group membership or respond to the invitation that I send when a new Scribe is elected. This group is for notices, not for general discussion.

9. SUGGESTIONS –

Notices of all meetings of Councils should be sent to the Most Excellent Great Chief and the Grand Scribe.

The Charter should remain in the hands of the Scribe and be properly displayed at all meetings of the Council.

Councils should present the degrees of Knight Masonry in full form if possible. Officers should be properly clothed with sashes, aprons and jewels.

Councils should use only the Knight Mason's star on letterheads etc. – NOT the Grand Council Insignia.

The ritual for the Installed Chief's Degree should be in the custody of the Excellent Chief or a Past Chief if the Scribe is not a PEC.

Councils should assure that a Scribe is not denied the opportunity to become Excellent Chief. The fate of the Council rests more in his hands than in those of the other officers, and he should be honored for his work.

Appendix – IRS Form 990N

The Form 990N epostcard form is posted at <http://epostcard.form990.org/>

ALL COUNCILS MUST FILE THIS FORM BY INTERNET BEFORE MAY 15 OF EACH YEAR. The Council could lose their tax exempt status if you fail to file. It cannot be filed by US Mail – the IRS recommends going to a public library if you do not have email.

WHAT INFORMATION YOU NEED TO FILE: Your council name and number, mailing address, phone number, Tax ID (EIN), email address, and website address, if any. If you forget your Tax ID, it is printed it at the top of the roster that is sent to each council in October and at the top of any listing of member changes.

If you receive an email that the 990N was rejected because your Tax number was not in the list, check that you entered the correct number. If you did, forward the email to me. I have a 2 year record of correspondence with the IRS concerning missing entries. I am getting frustrated, but will continue the battle.

IF YOU HAVE **NOT** FILED BEFORE:

(or your predecessor did not leave you the password and email address)

1) Go to <http://epostcard.form990.org/>

NOTICE: You are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of the Grand Council

- 2) Choose "Register as a New User" on the right side
- 3) Read the instructions and then select "Next"
- 4) Select "Exempt Organization" enter your EIN, and select NEXT
- 5) Choose a password and supply your name, email address, and phone number
- 6) Click on "Next"
- 7) Verify the data, back up and fix it if necessary
- 8) Note the SPAM filter notice
- 9) Close the window.

- 1) Open your email program
- 2) In a couple of minutes a message should arrive, click on the link provided
- 3) Check the information and enter the password you chose in step 5 above.
- 4) Click on the "Create your Form 990-N Now" button
- 5) On the first page you enter

YES you are still in business and
NO you do not get over \$50k per year.

- 6) On the second page enter your council name and number as the DBA Name.

You also enter the business address, that you are a "Person" and your name and address as principal officer, and the address of any website that you have for the council.

- 7) Submit the form.

Make a record of the Login name and Password for next year.

You should shortly receive an email saying the report was accepted.

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1) Go to <http://epostcard.form990.org/>

NOTICE: You are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of the Grand Council

2) Choose: "Create New e-Postcard" on the right side

3) Read the instructions and then log in with the ID and Password from last year.

Note that the Login ID is probably the TIN plus 01

Ask for the password if you have forgotten it and follow instructions (I have not tried this)

5) On the first page you enter

YES you are still in business and

NO you do not get over \$50k per year.

6) On the second page enter your council name and number as the DBA Name.

You also enter the business address, that you are a "Person" and your name and address as principal officer, and the address of any website that you have for the council.

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