

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

DONALD W. COWART
GRAND MASTER

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EXECUTIVE ORDER NO. 5

January 31, 2025

To: All Particular Lodges

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

I, M.: W.: Donald W. Cowart, 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 2024 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.**

In order to file the **Form 990-N** you can log on to the IRS e-card website at <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard> (*Scroll down to “Submitting Form 990-N (e-Postcard)” and then click the link “Submit Form 990-N (e-Postcard)”*); and


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 Form 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 click the following link: www.irs.gov/instructions/i990/ch01.html**

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, M.: W.: Donald W. Cowart, Grand Master, do hereby ORDER AND DIRECT the Worshipful Master and Secretary of each Particular Lodge, Memorial Lodge, and the 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 Service Form 990, Form 990-EZ, or 990-N (e-postcard) with the IRS on or before May 15, 2025, and to forward a copy thereof to the Grand Secretary at your earliest convenience.

DONE AND ORDERED at Jacksonville, Florida, this 31st day of January A.L. 6025, A.D. 2025.


Donald W. Cowart, Grand Master


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

