

## Lodge Fund-Raising Guidelines 12/07/2015

**What is a Fund-Raiser** — Any event held by a Lodge or other Masonic group that accepts money from or involves participation of the public or any profane.

**Who must apply for Permission to hold a Fund-Raiser** - All lodges and any other group not approved as an Appendent Body, or any group using Mason or Masonic in their name or in advertising, must have fund-raiser approval from the Commission on Subordinate Lodges Special Activities. York Rite Bodies, Scottish Rite Valleys, Shrine, Grotto, York Rite College, etc would not be subject to this approval process because they are appendant bodies and have their own regulations and by-laws. Masonic Temple Companies would be subject to this requirement.

**When must application be filed** — According to Reg 43-12 of the Code, under the following conditions: all lodges and any other group not approved as an Appendent Body must submit an application and receive prior approval from the Commission on Subordinate Lodges Special Activities before the fund-raising activity commences; upon completion of an approved fund-raiser a final report must be submitted within forty-five (45) days. It is important that if any late or additional donations are received, relative to an approved fund-raiser and after its completion, a supplemental final report must be sent to the Commission to make certain that all reporting of revenues reconcile with year-end revenue reports.

**Fund-Raisers to raise money for lodge use** — A lodge may apply to hold an event to raise money for a specific use at the lodge. This money can be used to repair the lodge building or make additions or improvements to the lodge. The event cannot be used to pay the normal operating expenses of the lodge; these must be covered by the dues of a lodge. The use of the money must be stated in the application to the committee and must be clearly stated on any advertising. Raffles **CAN NOT** be used for this purpose; all proceeds from a raffle must go to charity (NC state law and regulations).

**Additional Information** — For additional information, refer to the Chapter 43 of the CODE.

NOTES:

**All charitable contributions must be kept in a separate segregated fund/bank account, do not comingle charitable funds with the lodge general banking fund, and all charitable funds must be disbursed in the year they are received and only for charitable purposes.**

**Golf Tournaments** where money is for Lodge use--All advertisers, sponsors and participants are to be made aware this is not a charity event, and is **NOT** tax deductible.

**Raffles** with a prize value exceeding reported winnings requirements, the **Lodge, where applicable, must supply a W-2G to the winner.** File Form W-2G, Certain Gambling Winnings, to report gambling winnings and any federal income tax withheld on those winnings. The requirements for reporting and withholding depend on the type of gambling, the amount of the gambling winnings, and generally the ratio of the winnings to the wager. File W-2G with the IRS. You must provide a statement to the winner (Copies B and C of Form W-2G).

**Raffle** advertising should include, **“winners are responsible for all applicable Taxes, Titles, Fees and Licenses.”**