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SECRETARY'S SCHEDULE

WEEKLY

- * Post all receipts to cash book
- * Give money to Treasurer

MONTHLY

- * Assemble income and expense information for stated meeting
- * Prepare sample minutes form for stated meeting
- * Prepare warrants
- * Prepare financial statement
- * Prepare agenda for stated meeting and copy to W.M.
- * Prepare minutes immediately after each meeting
- * Pay all bills immediately after each stated meeting
- * Submit activity report and change of address to Grand Lodge
- * Mail voluntary contributions to Home and/or Foundation

QUARTERLY

- * Inventory supplies for candidates
- * Purchase necessary supplies for Lodge operation
- * Fill out applicable tax forms

ANNUALLY

- * Close financial records
- * Prepare Secretary's and Treasurer's reports
- * Prepare all records for annual audit
- * File Grand Lodge annual reports
- * File tax returns
- * Order dues cards and notices
- * Mail dues notices to membership
- * Remit dues and note on activity report
- * Election of officers
- * Installation of officers
- * Review of By-laws
- * Receive written reports from committees
- * Prepare warrants for various officers' salaries
- * File property tax exemption forms

MONTHLY

JANUARY:

- * Annual reports of Treasurer, Secretary, Charity Committee, Ambassador to Masonic Home/Foundation and Trustees
- * Audit financial records
- * Record Trustees
- * Receive annual report from Temple Association
- * Issue earnings statements to employees
- * Remit dues
- * Founders' Day
- * Send expired dues card notice

FEBRUARY

- * Read audit report to Lodge
- * W.M. appoint dues committee to investigate members in arrears

MARCH

- * File charges for NPD
- * Remit additional dues
- * Report results of dues committee
- * Submit Grand Lodge annual reports Parts I, II and III and send in check for Grand Lodge assessments, all by March 15

APRIL

- * Trial for delinquent dues
- * File Federal tax returns
- * File Indiana State tax returns

MAY

- * Pay property tax
- * File property tax exemption
- * Complete credentials for Annual Communication
- * Attend Grand Lodge Annual Communication

JUNE

- * Financial committee report on dues
- * Review dues for the coming year
- * Notify Grand Lodge via Form 44 of change in dues portion of Lodge By-laws

JULY

- * Charge members for dues on ledger

AUGUST

SEPTEMBER

OCTOBER

- * Mail dues notices

NOVEMBER

- * Pay property tax
- * Close books as of November 30
- * Prepare list of 25 and 50 year awards for next year

DECEMBER

- * Election of officers
- * Past Master's Degree
- * Installation of officers

* Publish list of committees for next year

ACTIVITY REPORTS

These reports must reach Grand Lodge by the 10th of the following month. Front and back should be completed when applicable. Some tips: **AFFILIATIONS:** An affiliation with your Lodge should not be recorded until the transfer of membership is complete - which means that the Certificate of Demit from the affiliate's former Lodge is in your hands. If you have difficulty in obtaining a Demit within a reasonable length of time, contact the office of the Grand Secretary. When reporting an affiliate, include the date on which the Certificate of Demit was issued. **CHANGES IN MEMBERSHIP RECORDS:** If you request a change in the record of one of your members, the correction must be verified by the annual report on file in the office of the Grand Secretary. If the correction is not substantiated by the records furnished by your Lodge, a copy of the minutes involved will be required. **DATE OF DEATH UNKNOWN:** A deceased member cannot be removed from your records without the date of death. If you can supply the month and year, the office can designate the first day of the month as the day of death. If you are unable to obtain the necessary date from members of your Lodge, from a mortuary in the area where the deceased resided, or from the Masonic Service Association, you should refer to Reg. 39.090. This regulation outlines the procedure for dropping a member from your roster without jeopardizing his good standing as a Master Mason; a five-year waiting period is mandated. If you utilize the LDB software, the report generated may be used to make your monthly activity reports. .

ADDRESS CHANGE REPORTS

It is important that current addresses for members be maintained at Grand Lodge as well as in your records. A wrong address becomes very costly when mail is returned with postage due. There is a standard form for the reporting of changes to a member's address or if you utilize the LDB software then the report generated may be utilized to submit changes. Changes should be submitted as they occur. Make sure you use yellow paper. Grand Lodge also receives address changes from the Post Office and the member or family member.

ANNUAL AUDIT

Regs. 24.030(b), 24.040, 24.040-1, Art. 4 Sec. 1 of Model By-laws

As soon as the books are closed on November 30, the Secretary and Treasurer should prepare all records for audit. The Secretary and Treasurer's cash books should be totaled and balanced, warrants and receipts should be assembled with a tape for each group, minutes of meetings with financial reports should be arranged. Copies of invoices, tax returns and payroll statements should be available for review along with cancelled checks and other financial statements pertaining to the Lodge. The annual Secretary and Treasurer's report should be prepared for reading during the January stated meeting. After this reading, the new Worshipful Master should have his finance/auditing committee audit all financial records and make their report during the February stated meeting. Financial records may be kept in pen but, if possible, a Lodge should consider utilizing an accounting package such as Money Counts or Quicken.

ANNUAL MEETING OF GRAND LODGE

Art. III, Chapter 1, 5, 11

It is important that the Worshipful Master or his proxy attend the Annual Communication of Grand Lodge. Only one of these may vote on important issues coming before the Grand Lodge. It is recognized that many Worshipful Masters will not be able to attend due to work schedules; however, there should be some member of the Lodge who is retired and able to attend the meetings. It is up to the Secretary to remind his Worshipful Master of these requirements and, if necessary, recommend someone to fill in for the Master. Mileage is paid to the voting member, however, other expenses must be borne by the member. Such expenses may be reimbursed by the Lodge if so voted.

ANNUAL REPORTS

Regs. 18.010, 24.030, 24.040, 39.010, 39.020, 39.040

Annual reports prepared by committees should be submitted in writing at the January stated meeting. The Annual Report to Grand Lodge (Parts I, II and III) should be submitted along with the payment of annual recapitulation by March 15. Remember, the inclusive dates for the annual reports are all different and the Secretary should pay note to that fact. It is important that all annual reports be spread on the minutes of the meeting at which they were read. This will allow the Grand Lecturer to review Lodge committee activities. Income tax forms must be filed annually and the amount of income dictates the filing requirements of the federal returns. State income tax forms are required regardless of the amount of income. Each form comes with a preparation guide that should be self-explanatory. If required, consult a tax accountant for help. Property and personal property tax exemption forms need to be filed every two years. However, this timing may change so it is important that secretaries check with local auditors and assessors. Forms 103, 104 and 136 are applicable. After annual election of officers, record your trustees with the County Recorder. A fee will be charged for this recording. Lodges should issue Earnings Statement forms to those receiving compensation. These forms, along with instruction books, can be obtained from the IRS. If your Lodge is involved with a Temple Association, then this association should submit an annual and audited report of its financial picture. This must be spread on your Lodge minutes.

BUILDING AND REMODELING

Reg. 4.030, Chapter 20

BY-LAWS

Regs. 2.010, 12.030, 12.040, 22.010, 37.010, 37.020, 37.070, Forms 4 and 44.

The sample forms for by-laws will be used with applicable modifications made to cover the individual Lodge. Of particular note is the recent change to allow Lodges to include in their by-laws the ability to have the financial committee evaluate and present for discussion and voting at the June stated meeting, any recommendations for changes. This allows dues to be adjusted after the annual communication and prior to ordering dues cards and notices. Working copies of the by-laws may be obtained from Grand Lodge office.

COMMITTEES AND REPORTS

Article 4 of model by-laws

The minimum requirements for committees are contained in this article and should be part of your Lodge by-laws. If not, then you need to amend them to correct this error. These committees should submit an annual written report of their activities. Each Lodge may have additional committees as they see fit. Such committees might include refreshment, proficiency, examination of visitors, funeral, etc. Even though not required, all committees should submit their reports for inclusion in the minutes of the Lodge. Remember, minutes are the history of the Lodge.

CORRESPONDENCE

Regs. 35.070, 42.020-6

It is important that all correspondence be written and submitted in a professional manner. All correspondence with Lodges of other Jurisdictions will be sent via Grand Lodge. Correspondence between Indiana Lodges may be made direct to the Lodge.

DEGREE WORK

Chapter 27, Chapter 29, Chapter 30, Regs. 35.010, 35.020, 35.030, 35.070, 35.090

The importance of degree work cannot be overemphasized. Each Lodge should have enough members who are proficient in all aspects of degree work so they may conduct the degrees correctly. The use of visitors is certainly authorized; however, it is not meant as a substitute for each Lodge having its own members become proficient.

DEMITS, TRANSFERS, AFFILIATIONS (See Petitions)

Chapter 33

Remember that any movement of members to or from another Jurisdiction must be handled through the Grand Lodge of Indiana. When a Certificate of Demit is issued for the purpose of transferring membership to another Indiana Lodge, the certificate must be dated to correspond with the date of election into the other Lodge. When the demit is recorded on your monthly activity report, the date should be followed by the Lodge number where the member is transferring. This will notify the staff that the member is transferring to another Lodge and not just demitting from the Fraternity. If, however, the member is demitting from the Fraternity, then you should include your Lodge number after the date. Use of the special remarks section is always helpful to the staff in researching an entry for a member.

DUES AND ASSESSMENTS

Chapter 37, Reg. 39.020

Your annual recap report contains not only the assessment for the Masonic Home, but also assessment for the operation of Grand Lodge. The Masonic Home assessment is a separate line item and is noted on your dues notice. The assessment for the operation of Grand Lodge is taken out of the dues that your members pay the Lodge. Therefore, it is necessary that you review your dues each year (Reg. 37.010) so that you may make timely adjustments.

DUTIES OF LODGE COMMITTEES

Model By-laws Art. 4

It is important that you guide your W.M. in the proper appointments to these committees. The individual person should be selected by him, however, you should indicate any specific officers that should or should not be on a committee. A recent change provides that for the Masonic Home Committee, the minimum requirement is for the Ambassador to fill that committee. This is not to say you cannot have more members on any committee above the minimum.

FINANCIAL REPORTS

Regs. 24.030, 24.040, Form 108

When maintaining your records, use generally accepted accounting principles. If available, utilize computer software that lends itself to organizations. For additional information, see Annual Audit and Annual Reports.

FORMS

Various sample forms in this Handbook and on CD.

There are standard forms for almost everything that you will do. You should check these and order if required or make your own. The standard form for minutes is the most common one that is not used. Your job is made easy by utilizing forms already created. Make copies of forms in this Handbook for your own use. Selected forms will be available at the Indiana Masonic Supply Office or at the Grand Lodge Office.

GRAND LODGE CONTACTS

Refer to the information sheet with office responsibilities mailed to you each year.

GRAND LODGE AWARD OF GOLD

Reg. 28.020, Chapter 62

When requesting the Award of Gold, it is important that you research your records thoroughly. Note any lost time due to demits or suspensions, especially if the member transferred from another Jurisdiction. All requests will be submitted on the forms obtained from Grand Lodge and should be sent to reach Grand Lodge no later than 30 days prior to the date of presentation. If your member is out-of-State, you must go through the Grand Lodge office to have another Jurisdiction make the presentation. This could take additional time, so plan accordingly. In order to append the AWG code to a member's record, you must record the date on which his award was presented on a Lodge Activity Report form.

Once the AWG code has been added to a member's record, your Lodge will be credited for that award every year thereafter, excluding the year in which the presentation is made; no other report is

necessary. Example: A 50-year award presented in 1983 will be credited to your Lodge in 1984 and every year thereafter. You should collect dues from the member for the year that he receives his 50-year award as Grand Lodge will charge you the Masonic Home assessment for that year. However, a Lodge may remit the dues for a member during his 50th year if so voted.

GRAND LODGE PER CAPITA TAX

Regs. 6.010, 6.020, 6.030, 54.010

Your dues and assessments automatically include the assessment for the Masonic Home. However, the dues portion must be adjusted each year to insure adequate funds for operating the Lodge as well as paying the per capita tax that is used to operate Grand Lodge. This figure is set each year at the Annual Communication in May and should be used by your finance committee when reviewing your dues structure for reporting in June. June is the month in which you may adjust your dues to cover additional expenses.

INDIANA MASONIC HOME

Regs. 39.040, 54.010, 54.020, Chapter 58, Form 46

Current admission procedures have been changed to ease the paperwork load involving requests. Now the member may go directly to the Masonic Home with his request and the requirement for the Lodge to be the intermediary no longer exists. Voluntary contributions to the Masonic Home should be made by check payable to The Indiana Masonic Home and sent to the Grand Secretary at the Grand Lodge Office.

INDIANA MASONIC HOME FOUNDATION, INC.

Reg. 4.020

Voluntary contributions and memorial gifts to the Foundation are to be sent directly to the Foundation. Make checks payable to The Indiana Masonic Home Foundation, Inc. and mail checks to: The Indiana Masonic Home Foundation, Inc., 525 N. Illinois St., P.O. Box 44210, Indianapolis, Indiana 46204.

LODGE RECORD RETENTION

Keep the following permanently:

Minute Book, Register and Charter

Treasurer's Cash Book

Secretary's Cash Book

Officers' Ritual Receipt Book

By-laws (current and previous)

Annual Grand Lodge Proceedings (Reg. 39.050)

Deposit and Bank Books

File copy of Lodge Publication

Building Blueprints

Inventory of Equipment

Blue Book of Masonic Law (latest addition)

Public Ceremony Book

Membership Ledger (current, inactive, deceased, former, honorary)

Petitions with supporting papers

50-year Awards

Demits (with supporting papers)

Recordings of Trustees

Recapitulation Statement

Monthly Activity Report

Charity Committee Cash Book

Certificates of Past Master's Degrees

Tax Reports (with cancelled checks)

Correspondence on vital membership information

Real Estate Deeds

Monthly Financial Report
Resolutions
Charges and Specifications
Transcript of Trial
Dispensations
Notebook of Permanent Important Papers
Inventory of "Destruction of Records"
Lodge of Instruction Records (instructor's final report & supporting papers)
Government Regulations US Department of Energy
Building compliance form: Exemption Information

Safety Inspections

Fire Marshal, elevator or chair lift, insurance, Board of Health, safety regulations

Rosters

Membership 50-Year, Past Masters, Widows, Honorary
Returned postal receipt (certified mail)
Returned addressed envelope (Susp. NPD)

Keep 10 years:

Legal agreements and contracts (after expired)

Keep 7 years:

Monthly bank statements

Keep 5 years:

Vouchers, warrants, dues stubs, check stubs, paid bills, Treasurer's receipts, insurance papers (after expired), building and property appraisal, stubs for warrants drawn, cancelled checks.

Keep 3 years:

Annual budget, restaurant permit application, transmittal of funds, restaurant permit (after expired), Board of Health certificate, Merchant Retail Certificate.

Keep 1 year:

Warranty on equipment (after expires), bulk mail permit (after expires)

Destroy after reading:

Correspondence that has no bearing or pertinent information for membership, historical, etc.
Acknowledgments of sympathy

Destroy immediately after reading:

Petitioners Questionnaire (Reg. 29.070 (b))
Ballot for electing officers

LODGE FOR INSTRUCTION

Regs. 2.040, 2.040-1, 19.010-3

MASONIC CLIP ART

There are various CD's and computer disc's available that contain this information. Use them to spruce up your Lodge newsletters.

MASONIC FUNERALS

Chapter 23, Reg. 58.030, Funeral Ceremonies booklet

After elections, each Lodge should prepare a letter and send to the local funeral homes. This letter will remind funeral directors of the requirements for a Masonic Service and give names and telephone numbers of members of the committee. Although the family must request that a service be conducted, it is quite proper for the funeral director or a member of the deceased's Lodge to remind family members that such services are available, if requested. People tend to forget during time of sorrow. Under no circumstances should a request be ignored. If your Lodge does not have a person to give the service, call Grand Lodge (317-634-7904) or the Masonic Service Association (317-636-4662) for assistance.

MINUTES

Chapter 24, Various sample forms in this Handbook.

Each Lodge should endeavor to have their minutes typed. If you have a computer available, then use of word processing software is recommended. Minutes are the history of the Lodge and should contain all applicable information. When preparing minutes for a memorial service, the obituary of the deceased Brother should be copied into the minutes. This should also be done even though no service was held when recording the death in the normal minutes of a stated meeting. Having this record may assist family members in the future in gathering information from a genealogy standpoint.

OFFICERS

Officer's Manual for Indiana Symbolic Lodges, Chapter 17

Although each Lodge has only one copy of the Officer's Manual, each new officer should be required to read the applicable section. Some Lodges have utilized this book for Masonic education at the first few stated meetings. Additionally, information from it may be put into a newsletter.

PAST MASTER'S DEGREE

Regs. 17.020, 17.030, 18.020-1, 44.020, Past Master's Ritual

PETITIONS

Chapter 29, 30, 31, 32

Degrees of Masonry: Utilize Form 13 and make sure signatures of petitioner and recommending Brothers are complete and all questions answered. Form 14 shall be used by each member of investigating committee, signed and submitted to Secretary prior to meeting. After voting at a stated meeting, either Form 105 (notice of rejection) or Form 106 (notice of election) will be sent to the petitioner.

PLURAL MEMBERSHIP

Petitioning

Out-of-State Member Petitioning Indiana Lodge
Indiana Brother Petitioning Another Indiana Lodge
Indiana Brother Petitioning Out-of-State Lodge

Withdrawing Plural Membership

All matters involving Masonic membership, between jurisdictions, *must be sent through the Indiana Grand Secretary's office*. Forms are available on the Masonic Blue Book CD, in the Secretary's Handbook or from the Grand Secretary's office.

There are several jurisdictions that will not accept an election to your Lodge if a Certificate of Good Standing was not requested prior to the election.

Out-of-State Member Petitioning Indiana Lodge for Plural Membership

Required Forms: 15-P through 19-P

1. Brother must live in Indiana, or a waiver of jurisdiction must be requested through the Grand Secretary's office and good reason shown why he wants to join.
- 2.* Brother signs **Form 15-P** (Notice of Intention to Petition for Plural Membership). Lodge Secretary sends this form to the Indiana Grand Secretary's office. Brother also fills out **Form 16-P** (Petition for Plural Membership). Lodge Secretary keeps this petition in Lodge files.
- 3.* Grand Secretary's office writes to other jurisdiction, requests Certificate of Good Standing from other Lodge (**Form 17-P** or their equivalent).
4. Your Lodge may present petition and investigate petitioner.
- 5.* Receive Certificate of Good Standing back from Grand Secretary's office.
- 6.* Ballot.
- 7.* Favorable, report to the Grand Secretary's office on **Form 18-P** (Notice to Lodge of Election to Plural Membership). **Report DMA on Lodge Activity Report.**
- 8.* Rejected, report to the Grand Secretary's office on **Form 19-P** (Notice to Lodge Regarding Plural Membership).

Indiana Lodge Brother Petitioning Another Indiana Lodge for Plural Membership

Required Forms: 15-P through 19-P

- 1.* Brother signs **Form 15-P** (Notice of Intention to Petition for Plural Membership) provided by the Secretary of Lodge he wants to join. Secretary sends to Brother's Home Lodge. Brother also fills out **Form 16-P** (Petition for Plural Membership). Lodge Secretary keeps this petition in Lodge files.
2. Petitioned Lodge may present petition and investigate petitioner while waiting for Certificate of Good Standing.
- 3.* The Brother's Home Lodge sends a **Form 17-P** to Lodge which has received petition.
4. Ballot.
- 5.* Favorable, report to Brother's Home Lodge on **Form 18-P** (Notice to Lodge of Election to Plural Membership). **Report DMA on Lodge Activity Report.**
- 6.* Rejected, report to Brother's Home Lodge on **Form 19-P** (Notice to Lodge Regarding Plural Membership).

* For Brother who holds multiple memberships, a form must be completed for each Lodge.

Indiana Brother Petitioning Out-of-State Lodge for Plural Membership

Required Form: 17-P

1. Brother petitions out-of-State Lodge.
2. This Lodge sends paper work to their Grand Lodge office, and they in turn contact the Indiana Grand Secretary's office.
3. You will receive copy of the letter and, as Secretary, you may be asked for a Certificate of Good Standing, **Form 17-P**. Once completed, send it to the Indiana Grand Secretary's office.
4. When the Brother is elected, the other jurisdiction will notify the Indiana Grand Secretary and you will receive a copy of the letter.
5. **Report DMO on Lodge Activity Report.**
6. If you receive correspondence directly from the out-of-State Lodge, please call the Indiana Grand Secretary's office for assistance.

WITHDRAWING PLURAL MEMBERSHIP

***A Plural Member wants to withdraw his membership in your Lodge,
but keep his Out-of-State membership***

Required Form: 20-P

- 1.* Complete **Form 20-P**, (Certificate of Withdrawal from Plural Membership).
2. Lodge Secretary sends form to Grand Secretary's office.
3. **Report DEM on Lodge Activity Report.**
4. *Do not issue any certificate to the member.*

A Plural Member wants to withdraw his membership in Out-of-State Lodge and keep his Indiana Membership

1. Brother must send written request to withdraw his membership to the Secretary of Out-of-State Lodge.
2. Other Grand Lodge office will advise Indiana Grand Secretary and you will receive a copy of the letter.
3. **Report DME on Lodge Activity Report.**

* For Brother who holds multiple membership, a form must be completed for each Lodge.

TRANSFER OF MEMBERSHIP
(Affiliation)

Out-of-State Member Petitioning Indiana Lodge
Indiana Brother Petitioning Indiana Lodge
Indiana Brother Petitioning Out-of-State Lodge

All matters involving Masonic membership, between jurisdictions, must be sent through the Indiana Grand Secretary's office. Forms 15 - 19 are available on the Masonic Blue Book CD, in the Secretary's Handbook or from the Grand Secretary's office. Form 20 is available through WT & T Supplies (317) 736-5741

There are several jurisdictions that will not accept an election to your Lodge if a Certificate of Good Standing was not requested prior to the election.

Out-of-State Member Petitioning Indiana Lodge

Required Forms: 15 through 19

1. Brother must live in Indiana, or a waiver of jurisdiction must be requested through the Grand Secretary's office and granted by other jurisdiction.
2. Brother signs **Form 15** (Notice of Intention to Transfer Membership). Lodge Secretary sends this form to the Indiana Grand Secretary's office.
Brother also fills out **Form 16** (Petition for Affiliation). Lodge Secretary keeps this petition in Lodge files.
3. Grand Secretary's office writes to other jurisdiction, requests Certificate of Good Standing from other Lodge, **Form 17** or their equivalent.
4. Your Lodge may present petition and investigate petitioner.
5. Receive Certificate of Good Standing back from Grand Secretary's office.
6. Ballot.
7. Favorable, report to the Grand Secretary's office on **Form 18** (Notice to Former Lodge of Election to Membership). Indiana Grand Secretary writes to other jurisdiction and requests a demit.
8. Once demit is received, **Report AFF on Lodge Activity Report.**
9. Rejected, report to the Grand Secretary's office on **Form 19.**

Indiana Brother petitioning another Indiana Lodge for Transfer of Membership

Required Forms: 15 through 19

1. Brother signs **Form 15** (Notice of Intention to Transfer Membership) provided by the Secretary of Lodge he wants to join. Lodge Secretary sends this form to Brother's Home Lodge.
Brother also fills out **Form 16** (Petition for Affiliation). Lodge Secretary keeps this petition in Lodge files.
2. Petitioned Lodge may present petition and investigate petitioner while waiting for Certificate of Good Standing.
3. The Brother's Home Lodge sends a **Form 17** to Lodge which has received petition.
4. Ballot.
5. Favorable, report to Brother's Home Lodge on **Form 18** (Notice to Former Lodge of Election to Membership and Request for Demit). This form requests a demit from the Home Lodge.
6. Home Lodge sends completed demit to new Lodge Secretary. **Demit date is the date Brother was elected in new Lodge, even though it is issued on another date.**
7. Once demit is received, new Lodge **Reports AFF on a Lodge Activity Report.**
8. Former Lodge **Reports DEM on Lodge Activity Report.**
9. Rejected, report to Brother's Home Lodge on Form 19.

Indiana Brother Petitioning Out-of-State Lodge

Required Forms: 17 and 20

1. Brother petitions out-of-State Lodge.
2. Out-of-State Lodge sends paper work through their Grand Secretary's office.
3. Indiana Grand Secretary receives request for certificate of good standing and your Lodge is notified.
4. Send **Form 17** (Certificate of Good Standing) to Indiana Grand Secretary's office for certification.
5. Receive notice from Indiana Grand Secretary's office that member has been elected and request for a demit.
6. Complete **Form 20** (Demit) and send to Indiana Grand Secretary's office.
7. **Report DEM on Lodge Activity Report.**

PLURAL MEMBERS

Chapter 40.

There are a number of forms to be utilized for petition, notification and withdrawal as a plural member. The most noted difference is when a member withdraws as a plural member. When this is done, a demit is not issued, but instead, the use of Form 20P is utilized. When reporting this withdrawal on your activity report, the code DME. If not sure of your reports, call the Grand Lodge Office for help.

PROPERTY TAXES

Each Lodge is responsible for filing their own property tax exemption forms. Forms will be filled out and submitted to the County Auditor and Assessor every two years beginning in January 2002. Failure to properly file forms may result in the Lodge being assessed property taxes which will have to be paid until the proper paperwork is completed.

RITUALS

Chapter 60

Each Lodge will receive seven copies of the official ritual for use by officers. The Lodge may choose to purchase rituals for other officers or allow them to purchase one after their year as Worshipful Master. Also available are Craft Rituals that may be purchased by any member. All officer rituals will be obtained from Grand Lodge. Craft rituals may be purchased from Indiana Masonic Supplies. Candidate rituals are also obtained from Grand Lodge and when worn may be replaced at no cost. A cost will be assessed when obtaining new rituals.

STATED MEETING PREPARATION

The Secretary has a very important role in the preparation for a stated meeting. As a suggestion, each Secretary might prepare an agenda for the Worshipful Master that lists the important topics to be covered during the meeting. The Master may add to that list as he sees fit. Worksheets for minutes should be used and filled in prior to the meeting for those items that the Secretary knows will be discussed. Convince all members to provide you with petitions, bills and other items requiring action prior to the meeting. This will cut down on paperwork during the meeting. Arrive at the meeting early so that you can set up your desk and take care of any last minute details prior to the meeting. Have all items ready for the Worshipful Master's signature so they can be taken care of in a timely fashion.

SUPPLIES

Maintain an adequate number of supplies so that you will not have to delay a Brother while you obtain necessary forms or other items. Twenty-five (25) year pins is a good example. Somebody always shows up who never received his pin and it is impressive to have some available for a presentation. Maintain an adequate supply of candidate material. Bibles, aprons, study booklets, etc. It is proper to set up an account in your books that reflects the amount spent on candidate supplies rather putting them in Secretary's supplies.

TABLE LODGES

Regs. 63.090, 12.010-2, 19.020-2.

Information is included that covers the requirements of the Table Lodge for the Feast of St. John's and also a Master Mason Degree Table Lodge.

TAX INFORMATION

Each Lodge is responsible for its own tax reporting. If necessary, engage the aid of an accountant. Each tax form, Federal and State, has adequate instructional books and, if studied, are very clear on the issues. Normally, federal tax is not due and need not be filed if income is less than \$25,000; however, there are some special situations that may apply. State returns are required by all Lodges regardless of income. Temple Associations are handled separately from the Lodge. Property and personal property taxes are handled at the county level and for the most part may be waived under the property tax exemption. Recent changes to the Property Tax filing now require that Lodges file every two years rather than every four. If in doubt, seek advice from your county auditor and township assessor.

TEMPLE ASSOCIATION & TRUSTEES

Regs. 12.020-2, 12.020-4, 17.010-4, 17.010-5, 20.010, 20.020, 24.030, 39.070

The financial reports of the Temple Associations should be presented to the Lodge for inclusion in the Lodge's January minutes. Even though a Lodge may be utilizing a building controlled by a Temple Association, each Lodge is still responsible through its own Trustees for the maintenance of its own material and assets. The members of both the Temple Association and Lodge Trustees must be recorded with the applicable county and may be handled by the county recorder. Each recording must be notarized. A sample form letter is included in this handbook.