

Ashlar Lodge No. 98 Free and Accepted Masons

St. Augustine, FL

Chartered January 18, A.D. 1888, A.L. 5888

904-826-4086



August 2017

STATED COMMUNICATIONS

Masonic Temple

105 King Street

St. Augustine, FL

1ST & 3RD Thursdays

Meal – 6:30 p.m.

Stated Communication — 7:20 p.m.

DEGREE WORK AND PRACTICE

2ND & 4TH Thursdays

CHARITY OF THE QUARTER

United Way

FROM THE EAST

Brethren:

We are enjoying an outstanding Masonic Year at Ashlar Lodge No. 98. On July 20th, we presented scholarships to five students: Kyra Liedthe, Taylor Molisse, Briana Estevez, Logan Cannan, and Haley Mastoridis. We also renewed scholarships for five others.

On Thursday, August 3rd, we will honor our most senior members and officially recognize W. Harry Waldron as the Oldest Living Past Master by presenting him with a Past Master's Apron. Letters were sent to all Members on our rolls who are 80 or more years of age. Sadly, a number of them were returned as undeliverable. I encourage every Brother to maintain regular contact with our Secretary to insure that your mailing address is current.

On August 17th, we will go dark for our annual pilgrimage to Pineland Lodge No. 86. Join us at Pineland at 6:30 pm for an outstanding evening of Masonic Fellowship.

Lodge Instruction will be held on Thursday, August 24. We will work on the Entered Apprentice Degree. This will be a "Step Up" Degree with the Senior Deacon sitting in the East.

Friday, August 25 is the date set for the Grand Master's Official Visit to the 11th Masonic District (we are now District 11). The visit will begin at the Putnam County Shrine Club with sign-in at 5:30 pm,; a meal at 6:30 pm; and the Tyled Communication at Palatka Lodge No. 34 at 7:30 pm. All officers of Ashlar Lodge should attend as should as many members as possible. The Lodge is assessed per-member for the meal. Let's have an outstanding turnout and recover some of the Lodge's cost for the event by participating.

These Official Visits are excellent opportunities to meet with Freemason from throughout Florida and to talk with our Grand Lodge Officers.

On August 26th, the Grand Master's official visit will be at the Morocco Shrine Temple in Jacksonville with sign-in beginning at 5:00 p.m. That is another excellent opportunity to meet with other Masons as well as our Grand Lodge Officers.

Oscar Patterson III
Worshipful Master

August 2017

Sun Mon Tue Wed Thu Fri Sat

		1	2 DI Middle- burg 6:30 pm RAINBOW Assembly 42	3 STATED COMM 6: 30 PM	4	5
6	7 OES	8	9 Open Book Pineland 6-9 pm	10	11	12 MM I, II, III Ashlar 8:30 am
13	14	15 York Rite Chapter/ Council 6:30	16 RAINBOW	17 Dark Visit to Pineland	18	19
20	21 OES	22 York Rite Commandery 6:30 pm	23 DISTRICT ASSOCIA- TION PALATKA 6:30 PM	24 Lodge In- struction EA Degree 6:00	25 GM Visit Shrine Club Palatka 5:30	26 GM Visit Morocco Shrine JAX
27	28	29	30			

From the West

Brethren,

I hope that you all are as pleased with the way our year is going as I am! We are blessed with active members, dedicated officers, and a steady stream of initiates.

As you have doubtless noticed, W. Oscar has placed a lot of attention on Masonic Education this year. Masonic Ed lends itself to better informed members and more interesting meetings. I think with your help we can really make Lodge nights instructive by asking ourselves "what would I like to hear about on Meeting night". These ideas don't have to be Masonry centric but can regard local history, government, or community initiatives. Also, we have a wealth of knowledge and experience in our lodge. If there is a Brother willing to do a presentation on something important to them that we might find interesting we would love to hear about it!

My Email is Bo@bozard.com please reach out to me with recommendations.

S&F
Kind Regards,
Bro. Bo

September 2017

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2 Open Book Pineland 9 am- noon
3	3 Labor Day Lot Rental OES	5	6 District Instruction Cabul 6: 30 RAINBOW	7 STATED COMM 6:30 pm	8	9
10	11	12	13	14	15	16
17	18 OES	19 York Rite Chapter/ Council 6:30	20	21 STATED COMM 6:30 pm	22	23
25	25	26 York Rite Command- ery 6:30 pm	27 District Association Lake Lodge 6:30 pm	28 Lodge Instruction Practice DDGM visit	29	30

Parking Lot Rental

We will rent parking spaces in our lot on , **Monday, September 4th (Labor Day), and Saturday, November 18th (Nigh of Lights)**. Spaces are \$10.00 for the day for EVERYONE, EVEN BROTHERS. This is a fundraiser for our Charity account.

We will man the lot from 9:00 am until about 7:00 or 7:30 pm on each day. Volunteers willing to work 4 or 5 hour shifts on the days indicated are needed. It is best to have 4 or 5 Brothers in attendance.

Let the Worshipful Master know if you are willing to participate. Doughnut are furnished as is Masonic Fellowship as we augment our Lodge's ability to support worthy causes.

Scholarship Presentations

Ashlar Lodge No. 98 Free and Accepted Masons located in St. Augustine presented scholarships to five students from St. Johns County during its Stated Communication on Thursday, July 20, 2017.

The students honored were Mr. Logan Cannan, Ms. Briana Estevez, Ms. Kyra Liedthe, Ms. Haley Mastoridis, and Ms. Taylor Molisse. These outstanding young people were nominated for the award by members of the Lodge. The scholarships are in the form of monetary compensation, renewable for eight semesters, and a certificate recognizing their achievement.

The presentations were made by Oscar Patterson III, Worshipful Master of the Lodge.

Mr. Cannan will attend the University of Alabama at Huntsville in the fall. Ms. Estevez will attend Daytona State College and Ms. Liedthe will attend Florida State University. Ms. Mastoridis and Ms. Molisse will attend Florida State College at Jacksonville.

The Lodge also renewed scholarships for five other students: Morgan Acosta, Morgan Graus, Kyndall Harper, Janna Issac, and Kati Waldron.

Ashlar Lodge No. 98 F. & A.M. is located at the intersection of King Street and Martin Luther King Avenue in St. Augustine. Stated Communications are held on the 1st and 3rd Thursday of each month beginning with a meal at 6:30 p.m. For more information about Ashlar Lodge No. 98 and Freemasonry in general go to <http://www.ashlarlodge98.org/>.

Photo L to R: Briana Estevez, Kyra Liedthe, Taylor Molisse, Haley Mastoridis, Logan Cannan.



Masonic Lodges and the IRS
IRC 501 ©(8) Fraternal Beneficiary Societies
and
IRC 501©(10) Domestic Fraternal Societies

There are 100,800 fraternal organizations in the United States. Of those, 78,000 are exempt from Federal Income Taxes under IRC 501 (c) (8) and 22, 000 under IRC 501 (c)(10). These fraternal societies were formed, predominately, in the 19th century as insurance-type societies for their members. States exempted them from insurance regulations . They were first exempted from federal income taxes in 1909. “Fraternal beneficiary societies, orders, or associations operating under the lodge system, and providing for payment of life, sick, accident and other benefits to the members were included. In 1913 this exclusion was expanded to include “organizations operating for the exclusive benefit of the members of the fraternity itself operating under the lodge system.”

To qualify under IRC 501 (c)(8) an organization must

1. Have a fraternal purpose;
2. Must operate under the lodge system; and
3. Must provide for the payment of life, sick, accident or other benefits.

To qualify under IRC 501 (c)(10) an organization must

1. Operate under the lodge system;
2. Devote their net earnings exclusively to religious, charitable, scientific, literary, educational, and fraternal purposes;
3. Not provide for the payment of sick, accident, or other benefits.;
4. Must be “domestic in that it was organized in the United States ; and
5. Net earnings must be devoted to exclusively fraternal purposes or to purposes that would be considered exempt under IRC 501 (c)(3).

A fraternal society is one whose members have adopted the same, or a very similar calling, avocation, or profession, or who are working in union to accomplish some worthy object, and who for that reason have banded themselves together as an association or society to aid and assist one another, and to promote a common cause. The term “fraternal” can properly be applied to such an association for the reason that the pursuit of a common object, or profession usually has a tendency to create brotherly feeling among those who are thus engaged, It is a well-known fact that there are at the present time many voluntary or incorporated societies which are made up exclusively of persons who are engaged in the same avocation. As a general rule, such associations have been formed for the *purpose of promoting social, moral, and intellectual welfare of the members of such associations and their families as well as for advancing their interests in other ways and in other respects.* Their work is to improve the condition of a class of persons who are engaged in a common pursuit and to unite them by a stronger bond of sympathy and interests.

To qualify for such exemption, the society must be fraternal. An organization may not be classed as fraternal where the only common bond between the majority of members is their

membership in that organization. The members must engage in a common goal or common purpose.

A lodge's performance of civic, benevolent, or charitable functions may serve to establish fraternal purpose but any organization whose features are so insubstantial as to make it indistinguishable from for an ordinary insurance company does not qualify.

Political activity is not considered a fraternal activity. An organization may engage in political activity, but that organization would then be subject to tax on its political expenditures. Neither are "union-line" activities that relates to members' working conditions fraternal activities.

A fraternal society is exempt from tax only if operated under the "lodge system" or for the exclusive benefit of the members so operating. Local branches must be chartered by the parent organization and remain largely self-governing. A lodge is generally understood to hold regular meetings at designated places, adopt a representative form of government, **and perform its work according to RITUAL**. The requirement for ritual is no longer in force for 501 (c)(8) societies.

Interestingly, there is nothing in the statute that requires that the parent organization be created first. The qualifier is dependent upon local associations forming a national or regional organization to serve as a chartering authority.

Each lodge operating under the system must be recognized by the parent through a charter or warrant.

Masonic Lodges are not social clubs organized for pleasure, recreation, or other such purposes. Such clubs fall under 501 (c)(7) which is less desirable tax category. College fraternities, though often under a lodge system, do not qualify for 501 (c)(10) status because the courts consider them recreational not benevolent.

Fraternities classified under 501 (c)(10) such as Masonic Lodges are subject to taxes on unrelated business income. When a fraternal organization allows non-members to make use of its social and recreational facilities, there is the potential for the fraternal organization to exceed the bounds of its exemption, especially if the activity is continuous or recurring and assumes the appearance of a regular commercial business.

Woodmen of the World is an example of a fraternal benefit society that operates a large privately held insurance company for its members. The history of this organization includes numerous philanthropic efforts, community outreach projects, distinctive tombstones, and program to donate American flags. It is a 501 (c)(8).

Organizations classified under 501 (c)(10) file annual returns that include information on the nature of income –producing activities and charitable or other philanthropic activities.