GRAND COUNCIL OF THE ALLIED MASONIC DEGREES OF THE UNITED STATES OF AMERICA

Annual Return Filing Guide

Introduction

The Annual Return is the most important form filed by each Council of the Allied Masonic Degrees every year. It is on this form that your Council will report all changes in membership, which the Grand Secretary will use to reconcile the Council's roster to his records.

Additionally, the Annual Return is used to calculate how much the Council owes in per capita and fees to the Grand Council, so that the payment may be made in a timely manner.

The form is supplied MS Excel format.

The form contains three (3) tabs and two (2) pages, consisting of a front and a back page.

The pages are on separate tabs in the Excel file. Open the file and look near the bottom of the Execl worksheet. You will see two tabs, as shown below.

You must complete and file both pages of the return (Front and Back) in order for your return to be complete. *Completed returns are due on January 15th of each year*, for the year prior (i.e. the 2025 annual return is due on January 15, 2026.)

Basic Instructions for Completing the 2026 Annual Return

Basic instructions pertaining to the completion of the Annual Return form are included on the first tab of the Excel file. To improve accuracy and simplify the Annual Return process, the Grand Council has implemented an automatic population system for certain fields.

1. Select Your Council

On the Front Page, select your Council's name from the dropdown menu in Cell C5. The dropdown must start blank with no Council preselected. Once a Council is selected, the form will automatically populate your Council Number, Town and State, beginning membership total, and Employer Identification Number (EIN) on the back page.

2. Do Not Change Line 12

The membership total shown on Line 12 has been established by the Office of the Grand Secretary based on the Council's membership records at the beginning of the 2026 reporting year. *Do not alter this number.* It is the official starting figure for your Annual Return and must be used when calculating membership changes throughout the year.

If you believe the number is incorrect, contact the Grand Secretary before completing or submitting your return.

3. Reconcile Membership Changes
All membership changes must be accurately reported. The combined totals on Lines 1a, 1b, and 1c must equal the pre-populated total reported on Line 1d. Review these figures carefully before submitting your return.

4. Review and Submit
Complete all remaining applicable fields, verify your membership calculations, and ensure the required signatures and payment accompany your submission.

Accurate reporting is essential to maintaining the Grand Council's membership records and calculating annual per capita assessments. Returns containing discrepancies will be returned for correction.

Detailed Instructions for Completing the Annual Return Form

Section 1 - Recapitulation

Section 1 is broken down into three categories - Active, Plural, and Emeritus members.

An individual member should only be accounted for in a single category. i.e., a Brother is either active OR emeritus OR plural.

- Active members are those that count towards your membership limit of 27. Line 1.a. should never be more than 27.
- Emeritus members are those individuals whom your Council has previously granted Emeritus membership. This number should never be more than 7.
- Plural members are those individuals who hold Active membership in another Council. There is no upper limit to the number of plural members a Council may have.

The Constitution states that the first Council a Brother joins will always be the Council where he is counted as an Active member. This cannot be changed except by the member voluntarily resigning from the original Council. Transfers of active membership are not permitted.

Upon request, the Grand Secretary can supply you with a copy of your roster from the Grand Council database to verify your current recorded membership.

The membership total shown on Line 12 has been established by the Office of the Grand Secretary based on the Council's membership records at the beginning of the 2026 reporting year. *Do not alter this number.* It is the official starting figure for your Annual Return and must be used when calculating membership changes throughout the year.

If you believe the number is incorrect, contact the Grand Secretary before completing or submitting your return.

Reminder: Cell C5 on the Front Page starts blank; select the Council to populate the Council Number, Town and State, beginning membership total, and EIN on the back page.

Detailed Instructions for Completing the Annual Return Form

Section 2 - Gains

In Section 2 the Council will report the number of members added to the Council during the year.

- a. New active members are those individuals initiated into your Council, who are joining AMD for the first time.
- b. New emeritus members are those Brothers who have been elected to Emeritus Status during the calendar year of the report. A Council is permitted two new Emeritus members each year, with a maximum of seven.
- c. New plural members are those individuals who are already members of another Council and were invited to join your Council as well. They do not count against your membership total.
- d. Restored members are individuals who had previously left the Council, whether by death, resignation, or suspension, but have now returned to membership.
- e. Transfers can only occur in one very specific case, and then only after following the process outlined in Section XIII, Part 9 of the Constitution. A member may transfer his membership from Grand Master's Council "A" to an individual Council. All cases where an individual is already a member of a Council, but then joins another Council, count as a plural member until such time as the individual voluntarily resigns from the other Council.

The number reported on line 2.f should be match the number of entries shown on the Membership Gains table on the Back Page.

Detailed Instructions for Completing the Annual Return Form

Section 3 - Losses

In Section 3, the Council will report any members that have left the Council during the year.

- a. Deaths should reflect the number of members that died during the year.
- b. Members transferred to Emeritus status is automatically completed by the form in connection with line 2.b. In all cases, line 3.b MUST be the same as line 2.b.
- c. A member may only Transfer to Grand Master's Council "A" - and then only after the Council has followed the procedure outlined in Article XIII, Section 9 of the Constitution. All other changes should be reported as a resignation.
- d. Resignations should reflect the number of members who have voluntarily left the Council during the year.
- e. Suspension for non-payment of dues counts as a Suspension.
- f. Per the Constitution, Article XIII, Section 3, a member may be suspended for non-participation when he has not attended at least one Council meeting each year, for a period of two years, unless excused by the Council.

Members who are suspended from one Council are automatically suspended from all Councils, per the Constitution, Article XIII, Section 5.

The number reported on line 3.g. should be match the number of entries shown on the Membership Losses table on the Back Page.

Detailed Instructions for Completing the Annual Return Form

Section 4 - Verification, Per Capita, and Fees

The number that appears on line 4 should be the number of members that you had on December 31 of the reporting year. i.e. if you had a total 17 members on December 31, 2025, then 17 should be the number that shows on line 4.

The form will automatically calculate the per capita and new member fees owed by the Council. Per capita is paid on all members, regardless of type.

The fee for an Installed Sovereign Master is required for Sovereign Masters who are serving for the first time. If the Council is repeating a Sovereign Master, this fee may be manually deducted.

If a Council fails to file after March 15 of the following year, a Constitutionally mandated $100 late fee is applied. No waivers of this fee are permitted.

The total shown on line 5.e. is the amount that the Council must pay for the year. Check is the preferred way to remit payment.

Please do not combine the payment of per capita fees with any other payments. i.e. do not write a single check for the annual return per capita payment, a supplies order, and/or honors nominations. Each form should be accompanied by a separate check. The Grand Council does not accept digital payments for the payment of per capita.

Detailed Instructions for Completing the Annual Return Form

Section 5 - Back Page

The back page of the document is where the Council provides detailed information in relation to the numbers reported on the Front Page.

The Council should report the officers holding office as of January 1 of the new year. If known, the Council's EIN has been automatically inserted. If the EIN field is blank, the Secretary should provide an updated EIN.

The Grand Council does not have a group exemption nor does it file the form 990 on behalf of any constituent Council. The filing of tax information is entirely the responsibility of the individual Councils.

Each Council should confer the Installed Sovereign Master Degree on the new Sovereign Master if he has not previously served in that role or had the degree conferred up him.

New members to the Council should be reported in the Membership Gains table. The number of entries should match the number shown on line 2.f on the Front Page. Please be sure to code each entry and provide the full name, address, and birthdate of all new members. i.e. “Bobby Doe” should be reported as “Robert Doe” unless his legal name is “Bobby.”

Yes, the Grand Secretary does require ALL the information requested. This information is important to ensure that correct membership details recorded. Please do not leave blanks. Doing so will result in your return being sent back for completion.

Members who have left the Council should be reported in the Membership Losses table. The number of entries should match the number shown on line 3.g. on the Front Page. Please be sure to code each entry and the provide the full name and birthdate of all members. i.e. “Bobby Doe” should be reported as “Robert Doe” unless his legal name is “Bobby.”

Yes, the Grand Secretary does require ALL the information requested to ensure that the correct member is being removed. Please do not leave blanks. Doing so will result in your return being sent back for completion.

Detailed Instructions for Completing the Annual Return Form

Submitting the Return

Once the Council has completed both the Front and Back pages, it is recommended that the Secretary submit an electronic copy of the form to the Grand Secretary prior to writing a check or mailing a hard copy. This will enable the Grand Secretary to verify that the form is completed correctly and avoid him having to return it to the Council for corrections. An electronic copy of the form may be sent to gsec@amdusa.org

After the Grand Secretary has validated your return, the Council should submit a hard copy with the per capita payment, to:

Grand Council AMD of the USA
PO Box 6207
Harrisburg, PA 17104

Once mailed, your return is complete unless the Grand Secretary contacts you regarding errors.