

Title: Event Report (Supersedes Report of Special Event dated
November 15, 2019)

Date Approved: September 7, 2021

References: Grand Lodge Auditing and Accounting Manual
Chapter 3, paragraph 3-122, Lodge Activities and Reporting
Appendix F, Sample Event Report
IRS Publication 3079, Tax- Exempt Organizations and Gaming,
Chapter 2, Volunteer Labor (Page 7)
IRS Publication 598, Chapter 3, Volunteer Labor and
Examples #1 and #2 (Page 9)
IRS Publication 4221-NC, Compliance Guide for Tax Exempt
Organizations

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DISCLAIMER

The Business Practice Committee of the B.P.O. Elks of the State of Florida has prepared this information to assist the Local Lodges of this Fraternal Order. The FSEA Business Practice Committee is neither responsible nor empowered to be responsible for the establishment of such procedures. The Business Practice Committee acts as a resource to assist Local Lodges. You should always consult your Lodge's tax and legal advisors before engaging in any endeavors or transactions to ensure compliance with Federal, State, and Local Laws.

EVENT REPORT

The Event Report is a very important document and should be used by every Lodge for any event they want to maintain a record of and it is highly recommended for all Lodge Fund Raiser Events. This report could mean the difference between an event being an Unrelated Business Income (UBI) event (Taxable) and a non-Unrelated Business Income event (Non-Taxable).

Every Lodge member involved with fund raising events needs to be very familiar with chapter 3, paragraph 3-122, Lodge Activities and Reporting of the Grand Lodge Auditing and Accounting Manual. Paragraph 3-122 deals with the accounting for and reporting on activities of the Lodge. Also, it refers to Appendix "F" for an example of an Event Report.

Almost any event can be a non-Unrelated Business Income event by proving the exception of "Volunteer Workforce" was met. As long as the work is done by volunteers, they are identified by name and hours worked on the event report and meet the 85% rule, the income for that event will not be Unrelated Business Income (UBI).

An IRS Publication that has a very good description of Volunteer Labor is in the IRS Publication 3079, Tax-Exempt Organizations and Gaming. It is recommended that any lodge member involved with Lodge Fund Raiser Events become knowledgeable of chapter 2, Volunteer Labor, (Page 7).

Another source of "Volunteer Workforce" is in the IRS Publication 598, Tax on Unrelated Business Income of Exempt Organizations, Chapter 3, (Page 9). This document gives a description of "Volunteer Workforce" and has

two very good examples of what is non-Unrelated Business Income. Quoting the second example: “Example 2. A volunteer fire company conducts weekly public dances. Holding public dances and charging admission on a regular basis may, given the facts and circumstances of a particular case, be considered an unrelated trade or business. However, because the work at the dances is performed by unpaid volunteers, the activity isn’t an unrelated trade or business.”

If the Event Report is used properly and completely filled out, it will prove whether the income is Unrelated Business Income (UBI) or not. Must include the list of names of volunteers and compensated workers with the number of hours worked by each worker on the Event Report. Example of Event Report form and Event Report Workers form is included. The Event Report form will be on the front side and the Event Report Workers form will be on the reverse side of the report (one page, front and back).

In accordance with IRS Publication 4221-NC, Compliance Guide for Tax Exempt Organizations, a tax-exempt organization (All Elk Lodges) must maintain books and records to show that it complies with tax rules. The organization must be able to document the sources of receipts and expenditures reported on Form 990 and Form 990-T. These documents must be retained for at least three years after the date of return is due or filed, whichever is later. Ensure your Certified Public Accountant (CPA) has all the information required to file your annual taxes.

EVENT REPORT

Date: _____

Name and number of Elks Lodge: _____

Report of _____ Committee

Event Description _____

STATEMENT OF RECEIPTS and EXPENDITURES

RECEIPTS:

Tickets Sold _____ @ \$ _____ \$ _____

Other Revenue (list) \$ _____

\$ _____

\$ _____

TOTAL RECEIPTS \$ _____

EXPENDITURES:

Paid By	Vendor	Item	Amount
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_____	_____	_____	\$ _____
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_____	_____	_____	\$ _____
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_____	_____	_____	\$ _____
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_____	_____	_____	\$ _____
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_____	_____	_____	\$ _____
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TOTAL EXPENDITURES \$ _____

NET PROFIT/(LOSS) \$ _____

CASH TO LODGE SECRETARY \$ _____

VOLUNTEER HOURS _____ PAID WORKER HOURS _____ PARTICIPANTS _____

Chairman: _____

EVENT REPORT WORKERS

VOLUNTEERS

NAME (Print)	HOURS WORKED
(1) _____	_____
(2) _____	_____
(3) _____	_____
(4) _____	_____
(5) _____	_____
(6) _____	_____
(7) _____	_____
(8) _____	_____
(9) _____	_____
(10) _____	_____
(11) _____	_____
(12) _____	_____
(13) _____	_____
(14) _____	_____

TOTAL HOURS WORKED: _____

PAID WORKERS

(1) _____	_____
(2) _____	_____

TOTAL HOURS WORKED: _____

PERCENTAGE(Must meet the 85% rule) _____

IT IS BEST TO HAVE "ZERO" PAID WORKERS