

Sons of Norway District 5 - Friendly Fifth Friday News
March 27, 2026
A District Weekly Newsletter to Keep Us Up to Date!

Sons of Norway District 5 Leadership Call
Sunday, April 12, 6:00 PM CST

Any District 5 Lodge officers, leaders or members are welcome to join us on a Leadership Call on Sunday, April 12, at 6:00 PM CST. The SN District 5 Board will share updates in their respective areas, discuss current topics the board covered at the spring board meeting, and discuss questions that participants have. We will have a convention update, discuss the nominating committee process and District board elections, and other convention/District Lodge Meeting related items. A more detailed agenda will be shared in the April 10 FFFN.

Call-in information:

Darlene Arneson is inviting you to a scheduled Zoom meeting.

Topic: SN District 5 Leadership Meeting Call

Time: Apr 12, 2026 06:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88976156464>

Meeting ID: 889 7615 6464

One tap mobile

+13092053325,,88976156464# US

+13126266799,,88976156464# US (Chicago)

Join instructions

https://us02web.zoom.us/join/88976156464/invitations?signature=pkpx1OJf_9LBcLMeJDEZ-dfkjuktb0eB6K9BVODd83o



We are working with International to follow up on the lodges who haven't submitted their D17 and AFA Volunteer Hours yet (required reports). We also have some lodges needing to report delegates for the convention. And we highly encourage you to complete the Lodge Achievement/Family Lodge of the Year form!

Nordland (Janesville, WI) has items they want to find a new home for!

Helen Mortensen of Nordland Lodge, contacted me as they sold their building a number of years ago and put items in storage. Now they are disbanding and want to clear out their storage unit ASAP. If you have an interest in any of these items, please contact Helen at helenmortensen43@icloud.com



990's due May 15- you **CAN'T MISS THIS ONE** as it's an IRS required report!



Important! Tax Filing Requirements | 990

The IRS requires that ALL U.S. lodges have a filing requirement. Failure to comply can result in fines, penalties and ultimately, loss of tax exemption status.

All lodges, even those that normally have less than \$25,000 in annual receipts, must file annually with the IRS. If the lodge gross receipts are normally less than \$25,000, the lodge still must file a Form 990-N, also known as the e-Postcard. This must be done annually. There is no cost to file these through the IRS website.

The following information is to assist you in determining which return you are required to file:

Form	Requirements to File
990 990EZ	\$25,000 or more in gross receipts
990T	\$1,000 or more in gross receipts
990N	All lodges that don't fall under the filing requirements of the 990 or 990EZ

IMPORTANT: To verify compliance with these new regulations, Sons of Norway has set up an e-mail address specifically for that purpose. Upon completion of filing your 990, 990EZ, 990T or 990N, please e-mail us at taxinfo@sofn.com to let us know that you have completed your return. For those filing the 990N, you can forward your confirmation indicating your lodge number in the subject line.

Form No. 990N:

Form 990N is filed ELECTRONICALLY ONLY. The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year (May 15). You cannot file the e-Postcard until after your tax year ends.

Below are the directions on filing this return:

1. Access the e-Postcard via the IRS website : [Sign In](#)

Sign In or Create a New Account

The IRS now offers sign-in options with Login.gov and ID.me. Both offer access to IRS online services with a secure account that protects your privacy. Login.gov is an account created, maintained, and secured by the U.S. government. ID.me is an account created, maintained, and secured by a technology provider. Currently, Login.gov can only be used to access IRS Form 990-N (e-Postcard), the Qualified Intermediary Application and Account Management System (QAIMS), the Foreign Account Tax Compliance Act Financial Institution Registration System (FATCA Registration). If you don't have a Login.gov or ID.me account, you must create a new account.

Sign in with an existing account

Sign in with **LOGIN.GOV**

Sign in with **ID.me**

OR

Create a new account

Create an account **LOGIN.GOV**

ID.me Create an account

- Login ID Type: Select Exempt Organization from the drop down menu.
 - Organization EIN: (each lodge has their own EIN number, which will be 9 digits long)
2. Upon registering, you will receive a Login ID Activation Notice, which includes a link to activate your login.



3. This should take you to the Organization Information, where you will have to provide the following information:

- For the tax year period beginning _____ and ending _____
- Has your organization terminated or gone out of business?
- Are your gross receipts normally \$25,000 or less?
- Organization's legal name — Line 1 **Sons of Norway**
- Employer Identification number (EIN) __ - _____
- NEXT PAGE

4. This will take you to the Organization Address and Principal Officer Information

- Organization's legal name: (this field is should. be filled in with **SONS OF NORWAY**)
- If your organization conducts business using another name (dba), enter other name:
 - DBA name **Lodge Name**
 - DBA name — continued
 - ENTER ADDITIONAL DBA NAMES (N/A)
- Organization's mailing address:
 - Country **United States**
 - Number and street (or PO Box) — Line 1 **this will be the address of who is filing the return unless the lodge has a permanent address**
 - Number and street (or PO Box) — Line 2
 - City or town
 - State
 - Zip code
- Organization's website address, if applicable
- Principal Officer:
 - Type of name: **this is a drop down menu — select the most appropriate answer**
 - Person Name: **Full name of Principal Officer (Tres., Pres – preferably the person filing the return)**
 - Country: **United States**
 - Number and street (or PO Box) — Line 1: **this will be the address of who is listed as principal officer**
 - Number and street (or PO Box)— Line 2: _____
 - City or town
 - State
 - Zip code
- SUBMIT FILING TO IRS

5. You will then receive a confirmation that your form has been submitted.

6. You will also receive an e-mail confirming IRS Status of this return.

**Form No. 990 or 990-EZ:**

A local lodge and district lodge must file Form 990 if its gross receipts are \$25,000 or more. This is an Information Return, and you will not pay a tax on this return. The definition of "gross receipts" is the total amount of money received by a lodge during its annual accounting period, from any and all sources, without deduction for any costs or expenses. This includes dues, initiation fees, per capita tax, interest income and receipts from any lodge function or activity, contribution, gift, etc.

This Return is due on or before the 15th day of the fifth month following the close of your accounting period, which for Sons of Norway is May 15. If a lodge does not file this Return on time, it may be subject to severe financial penalties. If it is impossible for your lodge to file this in a timely fashion, you may consult an accountant about procedures you may follow to secure an extension.

Form No. 990T:

A local lodge and district lodge must file Form 990T if it has unrelated gross income of \$1,000.00 or more. This Return is due May 15. A lodge should consult with its local Internal Revenue Office, or Tax Accountant, or Tax Attorney, to determine what is included in unrelated gross income. Unrelated income does not include dues, insurance premiums, initiation fees, per capita tax, interest income, gifts or donations.

With respect to lodge activities or functions, if the activity (that is, dinner, sale, or any type of money-making function) is for members only, then the income from such activity or function is not unrelated income. If the lodge activity or function is open to the public, and the activity or function is held "regularly" or conducted more than "infrequently", the income is unrelated income. If a lodge activity or function is open to the public, but not a recurring event for the year, the income is not unrelated income. Events are unrelated if they do not have the clear purpose of promoting Sons of Norway and Norwegian or other Nordic heritage, culture, and the like. In other words, related to Sons of Norway purposes as an organization.

ESTIMATED TAX:

Lodges that reasonably expect to owe \$40.00 or more of income tax on Form 990T must make quarterly installment payments of estimated tax. Such lodges can no longer wait to pay the tax when the Form 990T is filed without incurring penalties. The tax payment installment dates for a lodge whose year begins January 1 are: April 15, June 15, September 15 and December 15.

If the lodge prefers to make only one payment of estimated tax, that payment can, and should, be made on April 15. You can pay an amount equal to last year's tax and be safe from penalty.

State Income Tax Returns:

You must make inquiry of your State Taxing Authority to determine if you are required to file an income tax return with your respective states. If you have questions, consult your tax accountant or attorney.

Please go to the IRS website to view the user guide: [IRS Form 990-N Userguide \(irs.gov\)](https://www.irs.gov/irm/part03/030101_01.pdf).

You can also call **877-829-5500** to contact the IRS regarding non-profit organizations and speak to someone.

2026 Calendar

April 12- 6 PM CST- District Leadership Call via ZOOM

April 20- Viking Photo submissions due to LaVonne Wier

May 1, 2025 – May 1, 2026- Cultural Challenge

May 15- 990 IRS forms due; D-18 Audit Reports due for lodges that own property
May 17- Deadline for Masse Moro Local Lodge Supporting Funds (Matching Grants)
May 20- Viking Photo submissions due to LaVonne Wier
May 31- Submit Throwing Challenge Activities to Clara Solak
June 20- Viking Photo submissions due to LaVonne Wier
June 30- 2nd cycle deadline for D5 Nordic Legacy Foundation Cultural and Matching Grant applications
July 12-25- Masse Moro
July 20- Viking Photo submissions due to LaVonne Wier
August 2-6- District 5 Convention in Stoughton
November 1- Lodge Liability Insurance due
December 31- Lodge Officer Updates (D63) due

Who to contact at the home office when you need help

- You can email cbs@sofn.com for any member updates that need to be made.
- **Foundation, Scholarships & Grants- Amy Tuchenhagen**
foundation@sofn.com, atuchenhagen@sofn.com, (612) 821-4655
- **Fraternal & Membership- Connie O'Brien and Kirsten Lehman**
fraternal@sofn.com, (612) 821-4643
- **Culture, Viking & Language: Jana Velo**
jvelo@sofn.com
- **Insurance Sales:**
SonsofNorwaySales@sofn.com, (833) 707-0012 – option 2
- For matter like submitting a death, a change to a members address or other info please email cbs@sofn.com
- For issues with passwords or website use ithelp@sofn.com.
- The 800 number to call in for member support is 800-945-8851

Note:

- Check correspondence from the International and District and the International (www.sofn.com) and District (www.sonsofnorway5.com) websites for any updates and changes.
- Additional deadlines for the District 5 Conventions/Lodge Meetings will be added as those dates are established. Watch for future mailings and the District 5 website.

Compiled by Darlene Arneson, SN District 5 Secretary (arnesonfamily5@gmail.com or 608-873-7209)

FFFN Basics

In an attempt to help our lodge leaders become more familiar with resources, changes, deadlines and other information, I will compile a weekly "Friendly Fifth Friday News" email to our leadership. Some of the information you might already have, but hopefully it will be a good reminder for all of us (me included) of all the great resources that Sons of Norway has to offer. **Please feel free to cut and paste any of this information for your lodge's use!**

Send all web posting info and calendar dates/events directly to our webmaster at inputd5@sonsofnorway5.com

With our new arrangement, I actually send the FFFN pdf to our webmaster on Thursday morning before I go to work. So if you have anything you'd like me to consider putting in, please send it by 4 am on Thursday morning. Please do not send pdf's as I have a hard time cutting and pasting them. The Word Document works best for me. Don't forget that lodge events should be submitted to inputd5@sonsofnorway5.com as I have a hard time keeping track of all lodge activities. I'll put

some in but that is more the role of the website event calendar. If you would like to get the MS Word document, just shoot me an email and I'll add you to the list. I send it out right after I send the email to the large group.