

Sons of Norway District 5 - Friendly Fifth Friday News
March 6, 2026
A District Weekly Newsletter to Keep Us Up to Date!



Norwegian Language Class via Askeladden

*****TWO CLASSES AVAILABLE*****

Wednesday, March 11th at 10:30 am EST

Askeladden Lodge warmly thanks all who participated in the fun language March 11th!

Class will continue with chapter 3 on Wednesday, March 11^h via Zoom. Once again, the class uses the 3rd edition of *Sett i gang* textbook by Kari Lie Dorer and Nancy Aarsvold. The book's subtitle is, "An Introductory Norwegian Curriculum". The class will pick up on page 38.

Of note: the textbook is available for purchase in both print (\$62.99) and an electronic (\$32.99) editions from Settigang.com.

Askeladden is thrilled that so many from the District are engaged with this opportunity!

The Zoom link will be sent to you either the day of or the day before the class.

Please RSVP your interest to askeladden.lodge@gmail.com . For questions, please email astutekaren@gmail.com. Giddy already!

Thursdays at 7:30 p.m. EST via Zoom, twice monthly

First Class: Thursday, March 12th 7:30 p.m. EST via Zoom

In tandem to the Nordkap Lodge, Askeladden will be hosting a Norwegian Language Class twice monthly at 7:30 pm., EST via Zoom. The class will start on Chapter 1 in the *Sett i gang* textbook.

Det er gøy å snakke Norsk!

The Zoom link will be sent to you either the day of or the day before the class.

Please RSVP your interest to askeladden.lodge@gmail.com . For questions, please email astutekaren@gmail.com. Giddy already!



Annual Compliance Requirements

ITEM	DUE	NOTES
D-17 (All Lodges)	March 15*	<ul style="list-style-type: none"> This is the year-end lodge financial report for all lodges Filled out by Lodge Treasurer, signed by Lodge President and Chief Auditor (all three must sign) Completed online from profile page How to do the form: D17 Instructions
Lodge Achievement & Family Lodge of the Year Survey**** (All Lodges)	March 15	<ul style="list-style-type: none"> One combined survey Draft version found in Lodge Forms section Helps qualify Lodge Achievement Award winners Available on the website via SurveyMonkey January
AFA Reporting**** (All Lodges)	March 15	<ul style="list-style-type: none"> Data Sons of Norway is required to report to the American Fraternal Alliance annually Available on the website via SurveyMonkey January Draft version found in the Lodge Forms section

Who has reports in so far?

The District secretaries received updates this past week of lodges who have submitted their reports. **You might have submitted yours after these reports were generated and sent to us.** If you have questions, contact Fraternal@sofn.com and they can verify your status!

Lodge Achievement/Family Lodge of the Year- this year it's all on one form!

These lodges have submitted them but for some reason, some are incomplete. Check with fraternal@sofn.com for what needs to be done!

Submitted	WERGELAND	5	028	La Crosse	WI
Submitted	Løven	5	29	Eau Claire	WI
Submitted	Fosselyngen Lodge	5	82	Milwaukee	WI
Submitted	Mandt	5	314	Stoughton	WI
incomplete	Dovre Lodge	5	353	Chetek	WI
Submitted	Nordkap Lodge	5	378	Farmington Hills	MI
Submitted	Polar Star Lodge	5	472	Montgomery	IL
Submitted	Sognefjord	5	523	Muskegon	MI
Submitted	Askeladden	5	610	Kalamazoo	MI
Submitted	Circle City Lodge	5	614	Carmel	IN
Submitted	Vennligfolk	5	627	Stevens Point	WI
incomplete	Ostestaden	5	642	Monroe	WI
Submitted	Music City Vikings	5	681	Nashville	TN

AFA- Volunteer Hours Reporting

Submitted	District 5	5	5	Stoughton	WI
Submitted	Wergeland	5	28	La Crosse	WI
Submitted	Løven	5	29	Eau Claire	WI
Submitted	Fosselyngen	5	82	milwaukee	WI
Submitted	Mandt	5	314	Stoughton	WI
Submitted	Nordkap Lodge	5	378	Farmington Hills	MI
Submitted	Polar Star	5	472	Montgomery	IL
Submitted	Sognefjord	5	523	Muskegon	MI
Submitted	Circle City Lodge	5	614	Carmel	IN
Submitted	Vennligfolk	5	627	Stevens Point	WI
ncomplete	Ostestaden	5	642	Monroe	WI
Submitted	Music City Vikings	5	681	Nashville	TN

D17 Audit Reports

D 17 is all done!

5	53	Valkyrien	WI	2025-12-31
5	82	Fosselyngen	WI	2025-12-31
5	100	Skjold	IL	2025-12-31
5	168	Valhall	IL	2025-12-31
5	314	Mandt	WI	2025-12-31
5	353	Dovre	WI	2025-12-31
5	378	Nordkap	MI	2025-12-31
5	457	Solvang	WI	2025-12-31
5	491	Norse Valley	WI	2025-12-31
5	523	Sognefjord	MI	2025-12-31
5	525	Clengpeerson	IL	2025-12-31
5	568	Christian Radich	MI	2025-12-31
5	580	Norskeland	WI	2025-12-31
5	610	Askeladden	MI	2025-12-31
5	625	Viking	WI	2025-12-31
5	642	Ostestaden	WI	2025-12-31

D17- Incomplete- some signatures needed!

DISTRICT	LODGE	LODGE NAME	Location State	Period End Date	Pres	Financial	Audit
5	28	Wergeland	WI	2025-12-31		x	x
5	29	Løven	WI	2025-12-31	x		x
5	616	Fagernes	WI	2025-12-31		x	x
5	627	Vennligfolk	WI	2025-12-31		x	x
5	681	Music City Vikings	TN	2025-12-31		x	x

D17 - Have not started!

5	74	Idun	WI	2025-12-31			
5	183	Nordlyset	WI	2025-12-31			
5	286	Jotunheimen	WI	2025-12-31			
5	457	Solvang	WI	2025-12-31			
5	496	Rib Fjell	WI	2025-12-31			
5	513	Vennelag	WI	2025-12-31			
5	544	Nordland	WI	2025-12-31			
5	600	Scandiana	IN	2025-12-31			
5	614	Circle City	IN	2025-12-31			
5	632	Grønnavik	WI	2025-12-31			
5	650	Norsemen Of Lakes	WI	2025-12-31			
5	657	Edvard Grieg	OH	2025-12-31			
5	670	Ulseth	MI	2025-12-31			
5	677	Vikings Of The Smokies	TN	2025-12-31			
5	689	Shawnee Skogen	IL	2025-12-31			

Where to find the forms and get help!

https://www.sofn.com/member_resources/loodge_leadership_resources/administrative_resources/loodge_forms/

— D-17 Lodge Financial Statement (REQUIRED)

We are no longer offering a PDF version of the D-17. You must complete it via the link on your [profile page](#). If you do not know how to access your profile page, please see this [video](#). (4:27 mark)

D-17 Q & A

D-17 Instructions

D-17 DRAFT



2025 D-17 Filing | How-To/Q & A

What is the D-17 for?

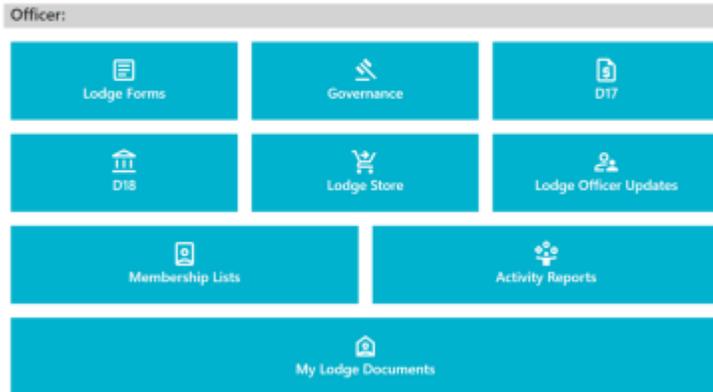
Under the IRS tax code, Fraternal organizations are tax-exempt. The D-17 should be filled out by all lodges that do not have property to claim. The D-17 helps to ensure that a lodge continues to qualify as a tax-exempt entity.

When are the D-17's due?

D-17's that are reporting for 2025, are due **March 15, 2026**.

Where do I find the D-17 form?

As a lodge officer, these are found on your profile page and will be available in early January:



Has the form changed at all for this year?

The form is in the same format as the one you filled out for 2024.

Who will have the ability to fill out this form?

The lodge treasurer, financial secretary, and president can enter the data. It is typical (but not required) that the treasurer would enter the numbers and sign and then send along to the lodge president to review and sign, followed by the audit committee person.

Who needs to sign the D-17?

The form needs to be signed by the lodge president, treasurer or financial secretary, and the audit committee chairperson. All three signatures must be there for the form to be accepted by headquarters.



How should I fill out the D-17, does it need to be electronic?

Yes, the form should be filled out electronically and submitted electronically. This will help ensure accuracy.

How do I submit the D-17?

Once you have signed the D-17, a notification is automatically sent to the next officer in line to sign it or to the mailbox taxinfo@sofn.com alerting us that a signature has been added.

What other documentation is required for the D-17 (receipts, statements, etc.)?

You will likely need receipts, bank statements, and the previous year's D-17 available for reference.

Who can help me if I have questions or need help?

Please work with your lodge and zone leaders first to get help in filling out the D-17. If additional help is needed for submission, email taxinfo@sofn.com.

Here is a link to a tutorial video that was previously created: [Amy \(Olson\) Tuchenhagen discusses the D17 financial statement in this 2 part video - YouTube](#).



D17 LOCAL LODGE FINANCIAL STATEMENT INSTRUCTIONS

INTRODUCTION

The requirement that lodges complete and file Form D17 on an annual basis is not only a Sons of Norway bylaw requirement but also a requirement under state and federal law. A Fraternal Benefit Society, tax exempt under 501(c)(8) of the Internal Revenue Code, must operate on a lodge system where the local and district lodges are chartered by the parent lodge, Sons of Norway. As a result, Sons of Norway is required to exercise general oversight over the chartered lodges. As part of the oversight requirement, the Internal Revenue Service requires that Sons of Norway obtain and review the financial information of its lodges on an annual basis. In addition, the Model Fraternal Code, adopted by all states, also requires that Sons of Norway oversee the financial status of its chartered lodges. Sons of Norway Form D17 is used for this purpose and has been for many years. The information is kept with strict confidentiality and is not shared with third parties. Again, the sole purpose for the completion of Form D17 is to comply with Sons of Norway's oversight responsibilities.

Sons of Norway requires 100% compliance with the filing of Forms D17. To avoid penalties, all filings must occur on a timely basis.

The preferred method is to complete and submit the D17 online. Entering your member number will be used in place of your signature, so there is no need for printing or mailing your D17. Completion of the form will require the Treasurer, President, and Audit Committee chair to each enter their member number approving the online D17 form.

Upon completion, the treasurer and president will approve, sign, and send to the Audit Committee for review. The Audit Committee Chair will review, approve, and the form will be electronically sent to headquarters.

For additional assistance with the D-17, please contact fraternal@sofn.com.

ACCESSING THE D-17

1. The lodge treasurer and/or president will sign into their profile and access the D-17 document to enter the data by clicking on the **Edit** button:

Edit	Nordic	1-502	12-31-2020	Show Email	2020-01-01	approve	Pdf	Accept
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D17 LOCAL LODGE FINANCIAL STATEMENT INSTRUCTIONS

SECTION 1: INCOME STATEMENT

Income Statement

1. Receipts	
a. Dues and initiation fees.....	\$ _____
b. Fundraising.....	\$ _____
c. Interest and dividends.....	\$ _____
d. Other.....	\$ _____
2. Total Receipts.....	\$ _____
3. Disbursements	
a. Community service.....	\$ _____
b. Fraternal support.....	\$ _____
c. Capital investment.....	\$ _____
d. other.....	\$ _____
4. Total Disbursements.....	\$ _____
5. Net Gain (Loss) line 2 minus line 4.....	\$ _____

1. Receipts

- a. **Dues and Initiation Fees:** This amount should include membership dues from the Sons of Norway headquarters.
- b. **Fundraising:** This amount should include funds that are received from fundraising social events. Events can include, but are not limited to: bingo fundraisers, golf fundraisers, hosted social event fundraisers, meal event fundraisers, and any other events that are held to bring in funds to the lodge.
- c. **Interest and Dividends:** This amount should include interest from checking and savings accounts, interest and dividends from investment accounts, and interest and dividends from funds that the lodge has invested through the Sons of Norway home office.
- d. **Other:** This amount should include direct donations to Lodges, sale of goods, and Lodge Revenue Sharing.

2. **Total Receipts:** Add lines 1a. through 1d.



D17 LOCAL LODGE FINANCIAL STATEMENT INSTRUCTIONS

3. Disbursements

a. **Community Service:** This amount should include expenditures to improve the community that the lodge represents. Expenditures include but are not limited to: expenses to assisted individuals in need, expenses to improve the community (examples: expenses to help a community build a park, expenses to help clean the community, etc.), and expenses that are incurred to put on a lodge fundraising event.

The amount should be the same as the number that is reported in the Community Service Section of the American Fraternal Alliance Activity Questionnaire.

b. **Fraternal Support:** This amount should include expenditures to maintain and operate the lodge. Expenditures can include, but are not limited to operating expenditures (examples: hall rent, utilities, insurance, office supplies, lodge maintenance, etc.), expenditures related to sponsoring fraternal events and functions (examples, advertising, entertainment, refreshments, and meals, etc.) This amount should not include lodge fundraising event expenses. The amount should be the same as the number that is reported in the Fraternal Support section of the American Fraternal Alliance Activity Questionnaire.

c. **Capital Investment:** This amount should include expenditures used to invest in the lodge. Examples include, but are not limited to, money management fees (broker fees), losses on investments, and other fees associated with the investment of the lodge's funds.

d. **Other:** This amount should include all expenditures that are not covered by 3a through 3c. Examples include but are not limited to: one-time fees (license fee for a special event). Please provide a detailed description of the expenses in this section.

4. **Total Disbursements:** Add lines 3a. through 3d.

5. **Net Gain (Loss):** Line 2 minus line 4.



D17 LOCAL LODGE FINANCIAL STATEMENT INSTRUCTIONS

SECTION 2: BALANCE SHEET

BALANCE SHEET

Assets

6. Cash on hand and in bank.....	\$	<input type="text"/>
7. Investments.....	\$	<input type="text"/>
8. Furniture and equipment.....	\$	<input type="text"/>
9. Other.....	\$	<input type="text"/>
10. Total Assets.....	\$	<input type="text"/>

6. Cash on Hand and in Bank: This amount should include the balances from the lodge savings and checking accounts.

7. Investments: This amount should include but is not limited to: balances of lodge funds invested with Sons of Norway headquarters, money market account balances, certificate of deposit balances, mutual fund account balances, and stocks and bonds account balances.

8. Furniture and Equipment: This amount should include, but is not limited to: lodge computers, lodge tables and chairs, and lodge desks.

9. Other: This amount should include, but is not limited to: Prepaid expenses, accounts receivable, etc.

10. Total Assets: Add lines 6 through 9.



D17 LOCAL LODGE FINANCIAL STATEMENT INSTRUCTIONS

SECTION 3: LIABILITIES

LIABILITIES

11. Loans, if any.....	\$	<u> </u>
12. Other.....	\$	<u> </u>
13. Total Liabilities.....	\$	<u> </u>
14. Net Worth line 10 minus line 13.....	\$	<u> </u>
15. Total line 13 plus line 14.....	\$	<u> </u>
16. Net Worth as of Report Date item 14 above....	\$	<u> </u>
17. Net Worth Prior Year-end.....	\$	<u> </u>
18. Net Increase (Decrease) line 16 minus line 17.	\$	<u> </u>

11. **Loans, if any:** This amount should include, but is not limited to: lines of credit with the bank, and all loans to purchase big ticket items.

12. **Other:** This amount should include, but is not limited to: accounts payable, taxes payable, and notes payable, etc.

13. **Total Liabilities:** Add lines 11 and 12.

14. **Net Worth:** Line 10 minus line 13.

15. **Total:** Add lines 13 and 14

16. **Net Worth as of Report Date:** Same amount as line 14.

17. **Net Worth Prior Year-end:** Enter the amount from line 16 of the prior year lodge D-17 financial statement.

18. **Net Increase (Decrease):** Line 16 minus line 17.



D17 LOCAL LODGE FINANCIAL STATEMENT INSTRUCTIONS

FINISHING THE FORM

1. If there is no major deviation, please put "none."
2. Click **CONTINUE** to finalize the data in the form.

If there is a major deviation in any of the numbers compared with the previous year, please explain.

CONTINUE
DELETE

ADDING SIGNATURES

1. Go back to the main screen and click on "**approve**":

Edit	Nordic	1-502	12-31-2020	Show Email	2020-01-01	approve	Pdf	Accept
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2. You will see the option to sign as the president or financial officer. Enter your member number:

President: <input style="width: 90%;" type="text" value="President Member #"/>	Audit Committee Chair: <input style="width: 90%;" type="text" value="Audit Chair Member #"/>
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- All three signatures must be present for headquarters to accept the document.
- If the Audit Committee Chairperson does not have access to the document, please email taxinfo@sofn.com and state: "I, *name (member #)*, the Audit Committee Chair approve the D-17 for *Lodge Name and Number*. Your signature will be added by headquarters manually. Alternatively, the treasurer or president may sign on behalf of the Audit person.

SAVING OR PRINTING A COPY

To print a copy of the completed D-17 for your records, go back to the main menu and click on the PDF box. You will have the option to save the document to your computer and/or print it.

Edit	Nordic	1-502	12-31-2020	Show Email	2020-01-01	approve	Pdf	Accept
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Congratulations! You have completed the D-17!

Lodge Achievement/Family Lodge section

— Lodge Achievement & Family Lodge of the Year Form

This form is necessary to determine lodge achievement awards. You must complete it via SurveyMonkey by March 15. If you need assistance, please contact fraternal@sofn.com.

- [Survey DRAFT](#)
- [2025 Lodge Achievement & Family Lodge of the Year Survey](#)



Please do not wait until the last minute to file these reports as they must be done online and if you have challenges or questions, you need time to contact the home office for assistance!



2025 American Fraternal Alliance (AFA) Survey

Purpose and Instructions

Sons of Norway is required as a fraternal organization to report volunteer hours and other key data to the American Fraternal Alliance (AFA) each year. Please answer all questions so that we can submit the most accurate information.

The below questions are information that is included in that report. Please take a few minutes to complete the survey. Data on financial contributions will be taken from the lodge D17 for the same year.

Completion of this survey is worth 10 points. An extra 5 points will be awarded for submissions by or on **March 15**.

QUESTIONS? Contact Sons of Norway headquarters at (612) 821-4643 or fraternal@sofn.com.

Lodge Information

- * 1. Lodge Name
- * 2. Lodge District
- * 3. Lodge Number
- * 4. Lodge City
- * 5. Lodge State/Prov/Country

American Fraternal Alliance (AFA)

Questions 10-15 are taken directly from the form that we are asked to fill out as an organization. We recognize many lodges have causes they support that may not fall into these categories and you will not be penalized for answering "no" to some or all of the questions.

All answers should reflect Jan-Dec 2025.

Definitions:

This information should be pulled from your Secretary Hour Tracking form.

Community Service Event - any function, project or gathering of two or more members designed to assist needy individuals or the community at large. The event must be organized or sponsored by the organization or one of its local lodges to qualify.

Community Service Hours - measure the total hours contributed to Community Service Events by lodge members or others who work on projects directly sponsored by the local lodge.



Fraternal Events - number of functions or gatherings that local lodge members conducted to carry out the business of the local lodge, promote fellowship among members, advance the purposes of the society or assist in the personal development of its members.

Fraternal Member Hours - personnel hours devoted by local lodge members towards lodge functions and activities other than community service functions. Hours include time attending, organizing, planning or working fraternal events. Hours by paid workers are not included.

6. Number of Community Service Events:

7. Total Community Service Hours (Event & Individual):

8. Number of Fraternal Events:

9. Total Fraternal Member Hours (Event & Individual):

10. Did your lodge participate in any initiative focused on improving the environment?

- Yes
- No

11. Did your lodge participate in any initiative focused on disaster relief?

- Yes
- No

12. Did your lodge participate in any initiative focused on ending hunger and food insecurity?

- Yes
- No

13. Did your lodge participate in any initiative focused on military and veteran outreach or support?

- Yes
- No

14. Did your lodge participate in any initiative focused on underprivileged children?

- Yes
- No



15. Did your lodge have established partnerships with any of the following nonprofits listed below:

- American Red Cross
- Boys and Girls Clubs
- Feeding America
- Habitat for Humanity
- Salvation Army
- Toys for Tots
- Veterans Foundation
- None of the above

16. Does your lodge partner with any Nordic non-profit organizations? Check all that apply.

- Vesterheim
- Norwegian American Genealogical Historical Association
- Ski for Light
- Norwegian American Historical Association
- Other (please specify)

17. Please list any other organizations that your lodge partners with.

18. Additional Comments

Final

Thank you for taking the time to report this information. We appreciate all you do for your lodge and Sons of Norway! Don't forget to record the time it took to do this survey as part of your volunteer hours for 2026.

Please click on "Done" to submit your responses. To get a copy of your survey, contact fraternal@sofn.com.

* 19. Submitted by - Name

* 20. Officer Role

And then the 990's- Due May 15 and this is a mandatory IRS Form!!



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 (QIAMS), 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

March 5- Delegate election results due

March 10- Proposed bylaw and resolutions for the District Lodge Meeting Due

March 13-14- District 5 Board Meeting in Rockford, IL

March 15- Bids for 2028 Convention Due

March 15- D-17 Audit Reports due; Lodge Achievement/Family Lodge of the Year Survey due;
Property Officer Updates due; AFA Report (Volunteer Hours)

March 16- District Scholarships Due

March 20- Viking Photo submissions due to LaVonne Wier

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

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)

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@sonsofnorway.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.