Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

A	or th	ie 2013 calendar year, or tax year beginning JUL 1, 2013 and endin	<u>9 J</u> UN 30, 20	14
В	Check i applicat	C Name of organization	D Employer ide	ntification number
	Addr chan			
	Nam Chan		0.4	-6170956
	Initia retur	Number and street (or P.O. box if mail is not delivered to street address) Room/		
	Term ated	· · · · · · · · · · · · · · · · · · ·		7.835.4901
	Amer retur	1 City or town, state or province, country, and ZIP or foreign postal code	G Gross receipts \$	72,151.
	_Appl _tion		H(a) Is this a grou	
	pend	F Name and address of principal officer:BARRY DAVIS	for subordin	ates? Yes X No
		259 SAINT PAUL STREET, BROOKLINE, MA 0244	16 H(b) Are all subordina	tes included? Yes No
		cempt status: 501(c)(3) _X 501(c)(7) ◀ (insert no.) 4947(a)(1) or	527 If "No," attac	ch a list. (see instructions)
JI	Vebs	ite: ► HTTP://WWW.EPSILON-THETA.ORG/	H(c) Group exem	
			Year of formation: 192	4 M State of legal domicile; MA
Pa	art I	Summary		
စ္ပ	1	Briefly describe the organization's mission or most significant activities: MIT FRA	ERNITY HOUS	ING
au				
Activities & Governance	2	Check this box if the organization discontinued its operations or disposed of	1	1
69	3			3 18
90	4	Number of independent voting members of the governing body (Part VI, line 1b)		4 18
‡į	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)		5 0
ξί	6	Total number of volunteers (estimate if necessary)		6 0
Ä		Total unrelated business revenue from Part VIII, column (C), line 12		7a 18,524. 7b 16,782.
	0	Net unrelated business taxable income from Form 990-T, line 34		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 4,75	Current Year 0.
		Program service revenue (Part VIII, line 2g)		
ķ	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
ď	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	59,80	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		$0. \qquad 0.$
	14	Benefits paid to or for members (Part IX, column (A), line 4)		ō. <u>ō.</u>
ģ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.
6		Total fundraising expenses (Part IX, column (D), line 25)		
<u> </u>	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	49,17	50,788.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	49,17	
	19	Revenue less expenses. Subtract line 18 from line 12	10,62	7. 21,363.
Net Assets or Fund Balances			Beginning of Current Ye	ar End of Year
Set	20	Total assets (Part X, line 16)	433,150	5. 438,775.
at As	21	Total liabilities (Part X, line 26)	461,278	
Ž.	22	Net assets or fund balances. Subtract line 21 from line 20	-28,12	26,759.
100000000000000000000000000000000000000		Signature Block		
		alties of perjury, I declare that I have examined this return, including accompanying schedules and st		f my knowledge and belief, it is
true,	corre	ct, and complete. Declaration of preparer (other than officer) is based on all information of which pre	parer has any knowledge.	
٠.		Signature or bridge T'S COPY	Date	
Sign			Date	
Her	е	BARRY DAVIS, TREASURER Type or print name and title		
_			Date Check	PTIN
Paid		Print/Type preparer's name MICHAEL T. SOKOLSKI, CPA Preparer's signature	if	└ !}
Prep		Firm's name YOSHIDA & SOKOLSKI, PC	08/28/14 self-en	-
Use		Firm's address 20 MALL ROAD, SUITE 322	Firm's EIN	<u>04-3014517</u>
	,	BURLINGTON, MA 01803-4126	Dhong no. 4	(781) 273-1010
May	the li	RS discuss this return with the preparer shown above? (see instructions)	FIIOHE 110. V	Y Voc No

	1 990 (2013) EPSILON THETA CORPORATION, INC.	04-6170956 Page 2
Pa	rt III Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission:	
	MIT FRATERNITY HOUSING	

2	Did the organization undertake any significant program services during the year which were not listed on	
~	the prior Form 990 or 990-EZ?	Yes X No
	ff "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes X No
•	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as	measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other	ers, the total expenses, and
	revenue, if any, for each program service reported.	
4a		ue\$)
	FRATERNITY HOUSING CORPORATION THAT MANAGES THE REAL EST	TATE ASSETS OF A
	RESIDENTIAL FRATERNITY AT MIT.	
	EXPENSES RELATED TO MAINTENANCE, INSURANCE AND PUBLICITY	Υ.
		·
4b	(Code:) (Expenses \$ including grants of \$) (Reveni	tie \$
	CONTINUED EFFORTS TO IMPROVE RELATIONSHIPS WITH THE UNIT	
	TO HELP MAINTAIN THE VIABILITY OF THE FRATERNITY AND CO	
	STUDENT HOUSING.	
		·
4c	(Code:) (Expenses \$	ue\$)
		
	•	
	,	
	, '	
	Other many many and in a (Decarity in Oak adula O.)	
4d	Other program services (Describe in Schedule O.)	1
	(Expenses \$ including grants of \$) (Revenue \$	
<u>4e</u>	Total program service expenses	Form 990 (2013)
		1 OHH 220 (ZU13)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	- 4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
•	Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
·	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	10 M 4 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M 1	9		х
10	If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent	Ť		
10	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		x
44	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, IX, or X	Nest construct	Selection in	
11				
_	as applicable.	REPORT OF THE	esensave.	94000000
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	44.		х
	Part VI	11a		Δ.
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total	4.41		v
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С				37
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			37
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
þ	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a		14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes, "complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	_	

04	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or		Yes	Νo
21	government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX,	21		-25
ZZ		22		х
23	column (A), line 27 if "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			- 21
ZJ	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
		23		X
24a	Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the	20		
24 a	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	ŀ		
	Schedule K. If "No", go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	2,5		
Ů	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
	disqualified person during the year? If "Yes," complete Schedule L., Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
_	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so,	-		
	complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
C	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
_	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
ne	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	00		
07	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	07		v
30	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		<u> </u>
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note, All Form 990 filers are required to complete Schedule O	38	х	
	TABLE, CHI TOTAL BOO HIGHS AID TOTALING TO COMPRETE OCHECUIE O	1 30	Δ	

Form 990 (2013) EPSILON THETA CORPORATION, INC.

Part V Statements Regarding Other IRS Filings and Tax Compliance

	Check if Controlle Controlle a response of note to any line in this matrix			,
4	Enter the number reported in Rev 2 of Ferma 1000 February 1 in 1997	.	Yes	No
la h		J		
מ	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0		
U	(gambling) winnings to prize winners?		· Property	315950410557
22	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	1c		
ZΨ		כ		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2000	lago, og
_	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		765557655
За	Did the organization have unrelated hydrone gross income of 61,000 as more desired to a con-	За	Х	
	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b	X	<u> </u>
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	UU	1	
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		x
b	If "Yes," enter the name of the foreign country:			
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a		5a	This leave to a	x
b		5b		X
C	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
þ	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		
	If "Yes," indicate the number of Forms 8282 filed during the year			
_	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g 5	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	Carlo Victoria	8.00000883
•	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	1255,557		
9	Sponsoring organizations maintaining donor advised funds.	8	8600 XXXXXX	Augusta (
	Did the organization make any taxable distributions under section 4966?		2011 (PA)	
	Did the organization make a distribution to a donor, donor advisor, or related person?	9a		·
	Section 501(c)(7) organizations. Enter:	9b		
	Initiation fees and capital contributions included on Part VIII, line 12 0.			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b 0.			
1	Section 501(c)(12) organizations. Enter:			e de la composition della comp
а	Gross income from members or shareholders 11a			
	Gross income from other sources (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	michael College and T	00030204070
þ	if "Yes," enter the amount of tax-exempt interest received or accrued during the year			
3	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.			
	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans 13b			
¢	Enter the amount of reserves on hand			
4a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Form 990 (2013) EPSILON THETA CORPORATION, INC. 04-6170956 Page
Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

800	tion A. Governing Body and Management				X
Sec	Both A. Governing Body and Management			T.,	Г
		1 - 1	10	Yes	No
та	Enter the number of voting members of the governing body at the end of the tax year	1a	18		
	If there are material differences in voting rights among members of the governing body, or if the governing				
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		4.0		
b	Enter the number of voting members included in line 1a, above, who are independent	_1b	18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationsh	•			
	officer, director, trustee, or key employee?		2		Х
3	Did the organization delegate control over management duties customarily performed by or under the				
	of officers, directors, or trustees, or key employees to a management company or other person?			ļ	X
4	Did the organization make any significant changes to its governing documents since the prior Form				Х
5	Did the organization become aware during the year of a significant diversion of the organization's as	sets?	5		X
6	Did the organization have members or stockholders?		6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or a	ppoint one or			
	more members of the governing body?		7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, s	stockholders, or			
	persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the ye	ar by the following:			
а	The governing body?		8a	X	
þ	Each committee with authority to act on behalf of the governing body?			Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea	ached at the			
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal R	evenue Code.)			
				Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such cl	hapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?		10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing bod			Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.				eneglesis Viciliania
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise	to conflicts?			
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y				
	in Schedule O how this was done		12c		
13	Did the organization have a written whistleblower policy?	***************************************	13		X
14	Did the organization have a written document retention and destruction policy?		14		X
15	Did the process for determining compensation of the following persons include a review and approve			Section	
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	•			
а	The organization's CEO, Executive Director, or top management official		15a	Parting of the B	X
. b	Other officers or key employees of the organization		15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arranger	ment with a			
	taxable entity during the year?		16a	000000000	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evalua		104	15005800	
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ				
	exempt status with respect to such arrangements?	nzation 3	16b		
Sec	tion C. Disclosure		1 100		
17	List the states with which a copy of this Form 990 is required to be filed ► NONE				
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T	(Section 501/c)/3\s c	delieve (vin	io	
_	for public inspection. Indicate how you made these available. Check all that apply.	(500001100110010)80	ny, avallab	10	
		in Schedule O)			
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, co		u and fine :-	امنما	
	statements available to the public during the tax year.	minor or interest polic	y, and tinan	cial	
20	State the name, physical address, and telephone number of the person who possesses the books ar	ad rogarda af the a	mineti >		
	BARRY DAVIS - 617-961-7656	iu records of the orga	iriization: 🔊		—
	929 MASSACHUSETTS AVE, #1A, CAMBRIDGE, MA 02139				

Form	990	(201	3)
	-	14-01	~

EPSILON THETA CORPORATION, INC.

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

X Check this box if neither the organization per any related organization compensated any current officer, director, or trustee.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(A)	(B)			(C Pos		1		(D)	(E)	(F)
Name and Title	Average hours per		not of	heck	more	than is bot		Reportable compensation	Reportable compensation	Estimated amount of
	week (list any hours for related organizations below line)	stee or director				Highest compensated A/V	tee)	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(1) ANNE ALVARADO	1.00				_					
DIRECTOR		X						0.	0.	0.
(2) LAURA CERRITELLI	1.00									
DIRECTOR		Х						0.	0.	0.
(3) BARRY DAVIS	1.00								_	_
DIRECTOR		Х						0.	0.	0.
(4) LAURA DEAN	1.00								_	
DIRECTOR		X				<u> </u>		0.	0.	0.
(5) ALEX DEHNERT	1.00								_	_
DIRECTOR		Х						0.	0.	0.
(6) DAVID FARHI	1.00					-				•
DIRECTOR	4 00	Х			<u> </u>			0.	0.	0.
(7) SARAH GONTAREK	1.00									•
DIRECTOR	1 00	Х						0.	0.	0.
(8) ADAM HESTERBERG	1.00	!								•
DIRECTOR	1 00	Х			_	\vdash		0.	· 0.	0.
(9) DANIEL GRAZIEN	1.00	٠,							0.	0
DIRECTOR	1 00	X	-		<u> </u>			0.	U •	0.
(10) IAN LAI	1.00	х						0.	0.	0.
DIRECTOR	1.00	^						0.	U .	<u> </u>
(11) CLIFTON LEIGH	1.00	х						0.	0.	0.
DIRECTOR	1.00	^						0.	0.	<u> </u>
(12) ALICE LEUNG DIRECTOR	1.00	x						0.	0.	. 0.
(13) ALWINA LIU	1.00	21								·
DIRECTOR	1.00	х						0.	0.	0.
(14) JAN-WILLEM MAESSEN	1.00									<u></u>
DIRECTOR	2.00	x						0.	0.	0.
(15) DAVID MAZE	1.00					\vdash				
DIRECTOR		х						0.	0.	0.
(16) TROY WELTON	1.00									
DIRECTOR		X						. 0.	0.	0.
(17) SALLY WOLFE	1.00									
DIRECTOR		X						0.	0.	0.

(A)	(B)	DIO	/ees		а ні С)	igne	st C			(=)
Name and title	Average			Pos	itior			(D) Reportable	(E) Reportable	(F) Estimated
	hours per		not c , unle						compensation	amount of
	week		icer ar					from	from related	other
•	(list any	ector						the	organizations	compensation
	hours for	or di	90			afect		organization	(W-2/1099-MISC)	1
	related organizations	stee	trustee		9.	pens		(W-2/1099-MISC)		organization
	below	la tr	jeuoj		ploye	toom				and related
	line)	Individual trustee or director	Institutional t	Officer	Key employee	Highest compensated employee	Former			organizations
(18) EMILY PITTORE	1.00			Ī						
DIRECTOR		X						0.	0	. 0.
(19) CLIFTON LEIGH	2.00									
PRESIDENT		ļ	ļ	X		<u> </u>		0.	0	. 0.
(20) JAN-WILLEM MAESSEN	2.00									
VICE PRESIDENT				X			_	0.	0	. 0.
(21) BARRY DAVIS	3.00									
TREASURER				X				0.	0	. 0.
(22) ALWINA LIU	2.00	_								
SECRETARY				X				0.	0	. 0.
		-	-							
					,					
						<u> </u>				
									•	
1b Sub-total		L						0.	0	. 0.
c Total from continuation sheets to Part \								0.	0	
d Total (add lines 1b and 1c)	ii, 000tion A .			• • • • • •			S	0.	0	
Total number of individuals (including but	not limited to th	nose	liste	ed al	OOVE	e) wh	no re	<u> </u>		• 0 •
compensation from the organization						,		-		0
									1	Yes No
3 Did the organization list any former officer										
line 1a? If "Yes," complete Schedule J for										3 X
4 For any individual listed on line 1a, is the s										
and related organizations greater than \$15										4 X
5 Did any person listed on line 1a receive or							elat	ed organization or indivi	dual for services	
rendered to the organization? If "Yes," cor Section B. Independent Contractors	прівте Ѕспеаці	ejt	or su	icn į	oers	on				5 X
Complete this table for your five highest or	ompensated inc	iene	ende	nt c	ontr	acto	rs t	hat received more than	\$100,000 of compe	esation from
the organization. Report compensation for	•									ioddion non
(A)								(B)		(C)
Name and busines	address	NO	NE	3				Description of s	ervices	Compensation
							+			
							1	· · · · · · · · · · · · · · · · · · ·		
							T			
							-			
2 Total number of independent contractors	including but n	ot lir	nited	d to	thos	se lis	ted	above) who received m	ore than	
\$100,000 of compensation from the organ					C					

			an o a response	or note to any lir	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
इइ	1 a	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts		Membership dues	***************************************					
ا ڳي			, , , , , , , , , , , , , , , , , , ,					
a iii	d	Part Art Art Art Art Art Art Art Art Art A						
S, E	е	Government grants (contribut						
i Sign		All other contributions, gifts, gran						
± E		similar amounts not included above	i 1					
PE P	g	Noncash contributions included in lines	1a-1f: \$					
a S	h	Total. Add lines 1a-1f		<u> </u>				
				Business Code				
Program Service Revenue	2 a b			900099	52,782.	52,782.		
Se	c							
eve	ď							
Pog	е							
4	f	All other program service reve	enue					
	q	Total. Add lines 2a-2f		>	52,782.			
	3	Investment income (including	dividends, inter	est, and				
		other similar amounts)			18,524.		18,524.	
	4	Income from investment of tax						
	5	Royalties	·	· ·	-			
			(i) Real	(ii) Personal				
	6 a	Gross rents						
		Less: rental expenses						
		Rental income or (loss)			1			
		Net rental income or (loss)		>				
	-	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory						
	h	Less: cost or other basis						
	~	and sales expenses						
		Gain or (loss)			•			
İ		Net gain or (loss)		>				
ine		Gross income from fundraisin	• .					
Ver		including \$						
Other Rever		contributions reported on line	•					
ē		Part IV, line 18						
ᅙᆝ		Less: direct expenses						
		Net income or (loss) from fund						
	9 а	Gross income from gaming ac						
		Part IV, line 19			1			
		Less: direct expenses			1			
		Net income or (loss) from gar	=					
	10 a	Gross sales of inventory, less						
		and allowances						
		Less: cost of goods sold						
}	С	Net income or (loss) from sale	••	<u> </u>				
-		Miscellaneous Revenu	ie	Business Code	845.			845.
		MISCELLANEOUS		900099	045.			043.
	, b							
	С							
		All other revenue			OAE			
	e	Total Add lines 11a-11d			845. 72.151.		18,524.	845.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A). Check if Schedule O contains a response or note to any line in this Part IX **(B)** Program service expenses (C) Management and general expenses (D) Fundraising (A) Total expenses Do not include amounts reported on lines 6b. 7b. 8b. 9b. and 10b of Part VIII. expenses Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 Grants and other assistance to individuals in the United States. See Part IV, line 22 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 10 Payroll taxes Fees for services (non-employees): a Management 119. Legal 650. c Accounting d Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) Advertising and promotion 13 Office expenses Information technology 14 Royalties 15 39,296 16 Occupancy 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Interest Payments to affiliates 21 Depreciation, depletion, and amortization 22 Insurance 23 Other expenses, Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) 6,802. a MAINTENANCE b UBI TAXES 2,536. 1,355. c ALUMNI RELATIONS d MISCELLANEOUS 30 e All other expenses Total functional expenses. Add lines 1 through 24e 50,788 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here If following SOP 98-2 (ASC 958-720)

rt X	Balance Sheet				
	Check if Schedule O contains a response or not	e to any line in this Part X			
			(A) Beginning of year		(B) End of year
1	Cash - non-interest-bearing			1	
2	Savings and temporary cash investments		29,455.	2	23,822.
3	Pledges and grants receivable, net	***************************************		3	
4	Accounts receivable, net		9,572.	4	2,308.
5	Loans and other receivables from current and for				
	trustees, key employees, and highest compensations and highest compensations are the second series of the second series and highest compensations.			5	
6	Loans and other receivables from other disquali				
	section 4958(f)(1)), persons described in section	4958(c)(3)(B), and contributing			
	employers and sponsoring organizations of sect				
	employees' beneficiary organizations (see instr).			6	manara (1400m) (1474) (1474) (1474)
7	Notes and loans receivable, net			- 7	
8	Inventories for sale or use			8	
9	Prepaid expenses and deferred charges			9	
1 -	Land, buildings, and equipment: cost or other				
	basis. Complete Part VI of Schedule D	10a			
h	Less: accumulated depreciation			10c	
11	Investments - publicly traded securities		394,129.	11	412,645.
12	Investments - other securities. See Part IV, line 1			12	
13	Investments - program-related. See Part IV, line			13	
14	Intangible assets			14	
15	Other assets. See Part IV, line 11			15	
16	Total assets. Add lines 1 through 15 (must equ		433,156.	16	438,775.
17	Accounts payable and accrued expenses			17	100,,,00
18	Grants payable			18	
19	Deferred revenue			19	
20	Tax-exempt bond liabilities			20	
	Escrow or custodial account liability. Complete I			21	
21	Loans and other payables to current and former			21	
22	key employees, highest compensated employee				
				22	
00	Complete Part II of Schedule L Secured mortgages and notes payable to unrela		461,278.	23	445,534.
23	Unsecured notes and loans payable to unrelate		±01,270.	24	443,334.
24	Other liabilities (including federal income tax, pa	•		27	
25	parties, and other liabilities not included on lines	•			
				ΩE.	,
ne	Schedule D Total liabilities. Add lines 17 through 25		461,278.	25 26	445,534.
26		s), check here and	401,270.	20	343,334.
	Organizations that follow SFAS 117 (ASC 958 complete lines 27 through 29, and lines 33 and				
07	Unrestricted net assets			27	
27				28	
28	Temporarily restricted net assets Permanently restricted net assets			29	
29	Organizations that do not follow SFAS 117 (A	SC 059) check here		_ 23	
	-	SC 956), Check Here			
000	and complete lines 30 through 34.	0.	30	0.	
30	Capital stock or trust principal, or current funds		0.		0.
31	Paid-in or capital surplus, or land, building, or ed		-28,122.	31	-6,759.
32	Retained earnings, endowment, accumulated in			32	1
33	Total net assets or fund balances		-28,122.	33	-6,759. 438,775.
34	Total liabilities and net assets/fund balances		433,156.	34	Form 990 (2013)
					FUIIII 33U (2013)

	990 (2013) EPSILON THETA CORPORATION, INC.	04-61	70956	Pag	је 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI			,	
1	Total revenue (must equal Part VIII, column (A), line 12)	_1			<u>51.</u>
2	Total expenses (must equal Part IX, column (A), line 25)	2			<u>88.</u>
3	Revenue less expenses. Subtract line 2 from line 1	3			<u>63.</u>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		, 1	<u> 22.</u>
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,				
	coiumn (B))	10	6	, 7.	59.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
	•			Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other	_			
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	l on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat				
	consolidated basis, or both:	•			
	Separate basis Consolidated basis Both consolidated and separate basis				
6	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of th	e audit.			
_	review, or compilation of its financial statements and selection of an independent accountant?		2c		www.colline
	If the organization changed either its oversight process or selection process during the tax year, explain in Scho				Mesinger Vision (Selv
32	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sir				
	Act and OMB Circular A-133?	-	3a	y esterioris (X
h	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ		"		
~	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3b		
	er manner of promise the controlled of the decombe tany stope taken to undergo each underco	***************************************	Form 9	90 c	2013)
				/-	

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ complete to provide information for responses to specific questions on

Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

Department of the Treasury Internal Revenue Service Name of the organization

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 Employer identification number

Open to Public Inspection

OMB No. 1545-0047

EPSILON THETA CORPORATION, INC. 04-6170956
FORM 990, ITEM K, OTHER FORM OF ORGANIZATION:
FRATERNITY
FORM 990, PART VI, SECTION A, LINE 6:
EXPLANATION: ORGANIZATION HAS MEMBERS.
FORM 990, PART VI, SECTION A, LINE 7A:
EXPLANATION: BOARD OF DIRECTORS ARE ELECTED BY MEMBERS.
FORM 990, PART VI, SECTION B, LINE 11:
EXPLANATION: A DRAFT OF FORM 990 WAS PROVIDED TO THE ORGANIZATION'S
GOVERNING BODY BEFORE IT WAS FILED.
FORM 990, PART VI, SECTION C, LINE 19:
EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICTS OF
INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON
WRITTEN REQUEST.