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Short Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

2009

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
► The organization may have to use a copy of this return to satisfy state reporting requirementsOpen to Public
Inspection

A For the 2009 calendar year, or tax year beginning

, 2009, and ending

B Check if applicable

Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

Please use IRS label or print or type.
See Specific Instructions.

C
FREE & ACCEPTED MASONS OF NH
RISING SUN LODGE NO. 39, F. & A.M.
196 MAIN ST #16
NASHUA, NH 03060

D Employer identification number

02-0104259

E Telephone number

603-821-5196

F Group Exemption Number

► 0085

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ►

I Website: ► risingsun39.orgJ Tax-exempt status (check only one) — 501(c) (10) ▶ (insert no.) 4947(a)(1) or 527

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ 64,639.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	25,286.
2	Program service revenue including government fees and contracts	2	9,453.
3	Membership dues and assessments	3	15,580.
4	Investment income	4	6,962.
5a	Gross amount from sale of assets other than inventory	5a	3,940.
b	Less cost or other basis and sales expenses	5b	5,571.
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-1,631.
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a	1,766.
a	Gross revenue (not including \$ 1,766 of contributions reported on line 1)	6b	885.
b	Less direct expenses other than fundraising expenses	6c	881.
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	343.
7a	Gross sales of inventory, less returns and allowances	7b	306.
b	Less cost of goods sold	7c	37.
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	1,309.
8	Other revenue (describe ► See Statement 2)	9	57,877.
9	Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		
10	Grants and similar amounts paid (attach schedule)	See Statement 3	
11	Benefits paid to or for members	10	18,440.
12	Salaries, other compensation, and employee benefits	11	
13	Professional fees and other payments to independent contractors	12	1,665.
14	Occupancy, rent, utilities, and maintenance	13	538.
15	Printing, publications, postage, and shipping	14	6,349.
16	Other expenses (describe ► See Statement 4)	15	716.
17	Total expenses Add lines 10 through 16	16	10,145.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	17	37,853.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	18	20,024.
20	Other changes in net assets or fund balances (attach explanation)	19	132,549.
21	Net assets or fund balances at end of year Combine lines 18 through 20	20	2,548.
21		21	155,121.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22	132,549.	22
23		155,121.
24		23
25		24
26	132,549.	25
27	0.	155,121.
27	26	0.
27	132,549.	27
27		155,121.

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 990-EZ (2009)

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? See Statement 6

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses

(Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others.)

28 See Statement 7

(Grants \$ 12,750.) If this amount includes foreign grants, check here

28a

29

(Grants \$) If this amount includes foreign grants, check here

29 a

30

(Grants \$) If this amount includes foreign grants, check here

30 a

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here

31 a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs.)

Part V Other Information (Note the statement requirements in the instrs for Part V.)

See Statement 8

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations Enter	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► N/A , section 4912 ► N/A , section 4955 ► N/A		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► 0.		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ► None		

42a The organization's books are in care of ► ROGER W. GASKILL Telephone no ► 603 821-5196
 Located at ► 196 MNAIN ST NASHUA NH ZIP + 4 ► 03060

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
 If 'Yes,' enter the name of the foreign country. ►

Yes	No
42b	X
42c	X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country. ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 | N/A | N/A

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

Yes	No
44	X
45	X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46 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

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'.

d Total number of other independent contractors each receiving over \$100,000

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
	<input checked="" type="checkbox"/>  Signature of officer		<input checked="" type="checkbox"/>  Date
	<input checked="" type="checkbox"/> DAVID B. MOLNAR Type or print name and title		MASTER

May the IRS discuss this return with the preparer shown above? See instructions

Statement 1
Form 990-EZ, Part I, Line 5c
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities

Gross Sales Price: 3,940.
 Cost or Other Basis: 5,571.

Total Gain (Loss) Publicly Traded Securities \$ -1,631.

Total Net Gain (Loss) From Noninventory Sales \$ -1,631.

Statement 2
Form 990-EZ, Part I, Line 8
Other Revenue

Misc Income	\$ <u>1,309.</u>
	Total \$ <u>1,309.</u>

Statement 3
Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Donee's Name:	Various Recipients
Cash Amount Given:	\$ 12,417.
Description of Property:	Food
Date of Gift:	11/22/2009
Method Used to Determine BV:	COST
Fair Market Value:	308.

Payments to Affiliates

Name:	Grand Lodge of NH
Address:	813 Beech St Manchester, NH 03104
Purpose of payment:	Annual Dues
Amount:	\$ 5,715.
Payments to Affiliates	\$ 5,715.

Statement 4
Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	\$ 80.
BANK CHARGES	55.
FLOWERS	237.
FRATERNAL FUNCTIONS	6,826.
Insurance	523.
Misc	9.
Plaques & Name Badges	424.
Pots & Pans	826.

Statement 4 (continued)
Form 990-EZ, Part I, Line 16
Other Expenses

Refunds	\$	128.
Supplies		1,037.
	Total	\$ <u>10,145.</u>

Statement 5
Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

Unrealized Investment Gains	\$	2,548.
	Total	\$ <u>2,548.</u>

Statement 6
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

TO PROMOTE THE HIGH IDEALS AND MORAL STANDARDS OF FREEMASONRY

Statement 7
Form 990-EZ, Part III, Line 28
Statement of Program Service Accomplishments

The members of the lodge are very active in the community and support various local charities. Included among these is a Dyslexia Tutoring Center which is operated by the Scottish Rite Masons in Nashua NH. The center provides free tutoring to children who have dyslexia.

Statement 8
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? No