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\* Request Change of Accounting Period

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

**Short Form**  
**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

► 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 \$1,000,000 and total assets less than \$2,500,000 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 requirements

OMB No. 1545-1150

**2008**

**Open to Public  
Inspection**

**A For the 2008 calendar year, or tax year beginning November 1, 2009, 2008, and ending December 31, 20 09**

**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  
Instruc-  
tions.

**C** Name of organization

**SUMMER MUSIC ASSOCIATES**

Number and street (or P O box, if mail is not delivered to street address) Room/suite

**PO BOX 603**

City or town, state or country, and ZIP + 4

**NEW LONDON, NH 03257-0603**

**D** Employer identification number

**23 7423016**

**E** Telephone number

**( 603 ) 768-3303**

**F** Group Exemption  
Number . . . ►

• **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: ►

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

**J** Organization type (check only one)— ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**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 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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ► \$ **1856**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	1180
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	676
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
b	Less: direct expenses other than fundraising expenses	6b		
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ► )	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	1856	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	13
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ► )	16	
17	<b>Total expenses.</b> Add lines 10 through 16	17	13	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1843
	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)	19	80257
	20	Other changes in net assets or fund balances (attach explanation) <i>Market Gain</i>	20	3059
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	85159

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

22	Cash, savings, and investments	22	(A) Beginning of year	4453	(B) End of year	5621
			23			
			24			
			25			
			26			
			27			
23	Land and buildings	23				
24	Other assets (describe ► <b>INVESTED ENDOWMENT</b> )	24	75804	79538		
25	<b>Total assets</b>	25	80257	85159		
26	<b>Total liabilities</b> (describe ► )	26				
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	27	80257	85159		

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

Cat. No. 106421

Form **990-EZ** (2008) 5

SCANNED MAR 03 2010

## Expenses

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

28 NO CONCERTS WERE PRESENTED DURING THESE TWO MONTHS.

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

28a	0
-----	---

29 \_\_\_\_\_

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

**29a**

**30** \_\_\_\_\_

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

30a

**31 Other program services (attach schedule)** . . . . .

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

31a

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

32	
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**Part IV** List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

Form **990-EZ** (2008)

**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
<b>34</b> Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
<b>35</b> 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 your reason for not reporting the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		✓
<b>38a</b> 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 unpaid at the start of the period covered by this return?		✓
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
<b>b</b> Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization ▶		
<b>e</b> 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.		✓
<b>41</b> List the states with which a copy of this return is filed. ▶ <b>NEW HAMPSHIRE</b>		
<b>42a</b> The books are in care of ▶ <b>DEIRDRE SEGERSON</b> Telephone no. ▶ ( 607 ) 768-3303		
Located at ▶ <b>PO BOX 603, NEW LONDON, NH</b> ZIP + 4 ▶ <b>03257-0603</b>		
<b>b</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: ▶		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> 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: ▶		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
<b>45</b> 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		✓

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 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. **Yes No**
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. **46 47 48 49a 49b**
- 48 Is the organization operating 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(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000		

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.

**Sign Here** *Deirdre L. Segerson* 2/1/10  
 Signature of officer Date

*Deirdre L. Segerson, Treasurer*  
 Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature Date

Firm's name (or yours if self-employed), address, and ZIP + 4 Check if self-employed ☐

EIN Preparer's Identifying Number (See instructions)

Phone no. ( )

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization

**SUMMER MUSIC ASSOCIATES**

Employer identification number

**23 7423016**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I      b ☐ Type II      c ☐ Type III—Functionally integrated      d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....
- (ii) A family member of a person described in (i) above? .....
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? .....

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") . . . . .	16540	19940	17030	17621	17407	88538
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .	17517	23325	18870	271801	25440	112332
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1-5 . . . . .	34507	43265	35900	44801	42847	200870
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						200870

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6 . . . . .	34057	43265	35900	44801	42847	200870
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	3747	3613	5712	6350	3157	22579
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .	3747	3613	5712	6350	3157	22579
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						223449

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	89.90 %
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	16	91.13 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	10.10 %
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h . . . . .	18	8.87 %

**19a 33⅓ % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒

**b 33⅓ % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

**Summer Music Associates**  
**2009 Board of Directors**  
**EIN: 23-7423016**

**President:**

Charlotte Signor      763-9118  
4 West Hill Road  
Sunapee, NH 03872

Nancy Macdonald      763-6053  
PO Box 849  
Sunapee, NH 03782

**Vice- President:**

Richard Pearson      526-2124  
68 Wellswood Road  
New London, NH 03257

Lois Marshall      526-4405  
PO Box 137  
Wilmot, NH 03287

**Secretary:**

Beryl Beltramini      526-2686  
73 Rowell Hill Road  
New London, NH 03257

Diana Seamans      526-6517  
20 Lyon Brook  
New London, NH 03257

**Treasurer:**

Richard Cogswell      763-2431  
245 Burnt Hill Road  
New London, NH 03257

De Segerson      768-3303  
PO Box 2009  
New London, NH 03257

**Directors:**

Kathi Almond      526-2110  
PO Box 344  
New London, NH 03257

Joanne Whiting      526-2674  
108 Shaker Street  
New London, NH 03257

Tom Brewer      768-3689  
21 LeBaron Road  
Danbury, NH 03230

**Associate:**  
Glenda Cavallaro      526-8020  
217 Forest Acres Road  
New London, NH 03257

Richard Haines      763-6102  
PO Box 548  
Sunapee, NH 03782

Marge Judge      763-2787  
62 Kate Lane  
Sunapee, NH 03782

Abbott Lahti      526-6209  
PO Box 1729,  
New London, NH 03257