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## 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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions) All other organizations with gross receipts less than \$200,000 and total assets less than \$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

2010

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

## A For the 2010 calendar year, or tax year beginning

, 2010, and ending

## B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

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

G Accounting Method  Cash  Accrual Other (specify) ►I Website: ► [ravingsun39.org](http://ravingsun39.org)J Tax-exempt status (ck only one) —  501(c)(3)  501(c) ( 10 ) ▶ (insert no)  4947(a)(1) or  527H 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 \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

## L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 91,747.

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

Check if the organization used Schedule O to respond to any question in this Part I 

|   |    |          |
|---|----|----------|
| 1 Contributions, gifts, grants, and similar amounts received  | 1  | 3,385.   |
| 2 Program service revenue including government fees and contracts   | 2  | 5,162.   |
| 3 Membership dues and assessments   | 3  | 15,820.  |
| 4 Investment income   | 4  | 2,316.   |
| 5a Gross amount from sale of assets other than inventory  | 5a | 63,364.  |
| b Less cost or other basis and sales expenses   | 5b | 68,739.  |
| c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)   | 5c | -5,375.  |
| 6 Gaming and fundraising events   | 6a |          |
| a Gross income from gaming (attach Schedule G if greater than \$15,000)   | 6b |          |
| b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6c |          |
| c Less direct expenses from gaming and fundraising events   | 6d |          |
| d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)  |    |          |
| 7a Gross sales of inventory, less returns and allowances  | 7a | 156.     |
| b Less cost of goods sold   | 7b | 217.     |
| c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)  | 7c | -61.     |
| 8 Other revenue (describe in Schedule O)  | 8  | 1,544.   |
| 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8  | 9  | 22,791.  |
| 10 Grants and similar amounts paid (list in Schedule O)   | 10 | 16,796.  |
| 11 Benefits paid to or for members  | 11 |          |
| 12 Salaries, other compensation, and employee benefits  | 12 | 1,665.   |
| 13 Professional fees and other payments to independent contractors  | 13 |          |
| 14 Occupancy, rent, utilities, and maintenance  | 14 | 6,379.   |
| 15 Printing, publications, postage, and shipping  | 15 |          |
| 16 Other expenses (describe in Schedule O)  | 16 | 8,453.   |
| 17 Total expenses. Add lines 10 through 16  | 17 | 33,293.  |
| 18 Excess or (deficit) for the year (Subtract line 17 from line 9)  | 18 | -10,502. |
| 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 | 155,121. |
| 20 Other changes in net assets or fund balances (explain in Schedule O)   | 20 | 11,788.  |
| 21 Net assets or fund balances at end of year Combine lines 18 through 20   | 21 | 156,407. |

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

JUN 10 2011

16P

**Part II Balance Sheets.** (see the instructions for Part II.)

**Balance Sheets:** (See the instructions for Part III.)  
Check if the organization used Schedule O to respond to any question in this Part II.

| Check if the organization used Schedule O to respond to any question in this Part II  |                       |                 |          |
|---|-----------------------|-----------------|----------|
|   | (A) Beginning of year | (B) End of year |          |
| 22 Cash, savings, and investments   | 155,121.              | 22              | 156,407. |
| 23 Land and buildings   |                       | 23              |          |
| 24 Other assets (describe in Schedule O) _____)                                       |                       | 24              |          |
| 25 Total assets   | 155,121.              | 25              | 156,407. |
| 26 Total liabilities (describe in Schedule O) _____)                                  | 0.                    | 26              | 0.       |
| 27 Net assets or fund balances (line 27 of column (B) <b>must</b> agree with line 21) | 155,121.              | 27              | 156,407. |

**Part III Statement of Program Service Accomplishments (see the instrs for Part III.)**

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

What is the organization's primary exempt purpose? See Schedule O  
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, and other relevant information for each program title.

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

|            |   |  |                            |
|------------|---|--|----------------------------|
| 28         | See Schedule Q  |  |                            |
| -----      |   |  |                            |
| (Grants \$ |   | ) If this amount includes foreign grants, check here | ► <input type="checkbox"/> |
| 28a        |   |  |                            |
| 29         | -----   |  |                            |
| (Grants \$ |   | ) If this amount includes foreign grants, check here | ► <input type="checkbox"/> |
| 29a        |   |  |                            |
| 30         | -----   |  |                            |
| (Grants \$ |   | ) If this amount includes foreign grants, check here | ► <input type="checkbox"/> |
| 30a        |   |  |                            |
| 31         | Other program services (describe in Schedule O)                   |  |                            |
| (Grants \$ |   | ) If this amount includes foreign grants, check here | ► <input type="checkbox"/> |
| 31a        |   |  |                            |
| 32         | <b>Total program service expenses</b> (add lines 28a through 31a) |  |                            |
|            |   | ► <input type="checkbox"/>                           | 32                         |

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

Check if the organization used Schedule O to respond to any question in this Part IV.

**Part V Other Information** (Note the statement requirements in the instructions for Part V.) See Schedule C

Check if the organization used Schedule O to respond to any question in this Part V.

| Question   | Yes | No  |
|--|-----|-----|
| 33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O   | 33  | X   |
| 34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)  | 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, explain in Schedule O why the organization did not report the income on Form 990-T   | 35  |     |
| a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?   | 35a | X   |
| b If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)?   | 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 ► <b>37a</b> 0.   | 37a |     |
| b Did the organization file <b>Form 1120-POL</b> for this year?  | 37b | X   |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year 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 ► <b>N/A</b> , section 4912 ► <b>N/A</b> , section 4955 ► <b>N/A</b>  | 40a |     |
| 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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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 ► <b>0.</b>   | 40c |     |
| d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► <b>0.</b>   | 40d |     |
| 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 ► <b>None</b>   |     |     |

#### 42a The organization's

The organization's  
books are in care of ► ROGER W. GASKILL  
Located at ► 196 MAIN ST NASHUA NH

Telephone no ► 603 821-5196

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

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

**b** Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

c Did the organization receive any payments for indoor tanning services during the year?

**d** If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O

|     | Yes | No |
|-----|-----|----|
| 44a |     | X  |
| 44b |     | X  |
| 44c |     | X  |
| 44d |     |    |

**45** Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?  
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see inst.)

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

|     | Yes | No |
|-----|-----|----|
| 45  |     | X  |
| 45a |     | X  |
| 46  |     | 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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

|     | Yes | No |
|-----|-----|----|
| 47  |     |    |
| 48  |     |    |
| 49a |     |    |
| 49b |     |    |

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 key 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

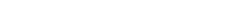
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'.

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

**52** Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

►  Yes  No

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.

|   |   |   |
|---|---|---|
| Signature of officer  |   | 5/9/2011  |
| <u>ROBERT M. PORTER, JR</u>   |   | MASTER  |
| Type or print name and title  |   |   |
| Print/Type preparer's name<br><u>Stephen Bahsler</u>                        | Preparer's signature<br><br><u>Stephen Bahsler</u> | Date<br><u>5/6/11</u>                           |
|   |   | Check <input type="checkbox"/> if self-employed |
|   |   | PTIN<br><u>P01082096</u>                        |
| Firm's name ► <u>MCCAFFERTY &amp; COMPANY P.C.</u>                          |   | Firm's EIN ► <u>04-3216934</u>                  |
| Firm's address ► <u>70 WELLS AVE</u><br><u>NEWTON CENTER, MA 02459-3242</u> |   |   |
|   |   | Phone no <u>617-964-3232</u>                    |

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

►  Yes  No

100

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2010**Open to Public  
Inspection

|  |   |
|--|---|
| Name of the organization<br><b>FREE &amp; ACCEPTED MASONS OF NH<br/>RISING SUN LODGE NO. 39, F. &amp; A.M.</b> | Employer identification number<br><b>02-0104259</b> |
|--|---|

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**TO PROMOTE THE HIGH IDEALS AND MORAL STANDARDS OF FREEMASONRY**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.

**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**

**Form 990-EZ, Part I, Line 5c**  
**Net Gain (Loss) from Noninventory Sales**Publicly Traded Securities

Gross Sales Price: 63,364.  
Cost or Other Basis: 68,739.

Total Gain (Loss) Publicly Traded Securities \$ -5,375.

Total Net Gain (Loss) From Noninventory Sales \$ -5,375.

**Form 990-EZ, Part I, Line 8**  
**Other Revenue**

Misc Income \$ 1,544.  
Total \$ 1,544.

**Form 990-EZ, Part I, Line 10**  
**Grants and Similar Amounts Paid In Excess of \$5,000**

Donee's Name: Various Recipients  
Cash Amount Given: \$ 8,788.

Payments to Affiliates

Name: Grand Lodge of NH  
Address: 813 Beech St  
Manchester, NH 03104  
Purpose of payment: Annual Dues  
Amount: \$ 5,508.

**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

FLOWERS \$ 240.  
FRATERNAL FUNCTIONS 4,168.  
Insurance 418.  
Misc 177.  
Supplies 3,450.  
Total \$ 8,453.

2010

**Schedule O - Supplemental Information**

**Page 3**

**FREE & ACCEPTED MASONS OF NH  
RISING SUN LODGE NO. 39, F. & A.M.**

02-0104259

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

Unrealized Investment Gains

Total \$ 11,788.  
\$ 11,788.