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Form **990-EZ****Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2010Department of the Treasury
Internal Revenue Service

- 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.

Open to Public Inspection**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: ▶ risingsun39.org**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J** Tax-exempt status (ck only one) — ☐ 501(c)(3) ☒ 501(c) (10) ◀ (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 \$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 ☒

REVENUE	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		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
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)

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Part V Other Information (Note the statement requirements in the instructions for Part V.) See Schedule OCheck if the organization used Schedule O to respond to any question in this Part V ☒

	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		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)		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		
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?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year (see instructions)?		
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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.		
b Did the organization file Form 1120-POL for this year?		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 tax year covered by this return?		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		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
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 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		
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		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 MAIN 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

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 ☐ N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year **43** N/A

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

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 **44b** X

c Did the organization receive any payments for indoor tanning services during the year? **44c** X

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 **44d**

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?

	Yes	No
45		X
45a		X
46		X

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

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 ☐

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?

	Yes	No
47		
48		
49a		
49b		

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'

(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 and deferred compensation	(e) Expense account and other allowances

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'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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.

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

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

BAA

Form 990-EZ (2010)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

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

Employer identification number

02-0104259

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 dislexia.

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

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

02-0104259

Form 990-EZ, Part I, Line 5c
Net Gain (Loss) from Noninventory SalesPublicly Traded SecuritiesGross 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 RevenueMisc Income
Total \$ 1,544.**Form 990-EZ, Part I, Line 10**
Grants and Similar Amounts Paid In Excess of \$5,000Donee's Name: Various Recipients
Cash Amount Given: \$ 8,788.Payments to AffiliatesName: 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 ExpensesFLOWERS \$ 240.
FRATERNAL FUNCTIONS 4,168.
Insurance 418.
Misc 177.
Supplies 3,450.
Total \$ 8,453.

2010

Schedule O - Supplemental Information

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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.