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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, 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

2011

Open to Public
Inspection

A For the 2011 calendar year, or tax year beginning , 2011, and ending

B Check if applicable

- Address change
- Name change
- M/F ratio
- Re-titled
- Other (specify)
- (see instructions)
- (see 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

G Accounting Method Cash Accrual Other (specify) ►

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

Website: ► risingsun39.org

J Tax-exempt status (check 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 or a section 527 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

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 ► \$ 63,390.

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

O 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	4,095
2	Program service revenue including government fees and contracts	2	12,606
3	Membership dues and assessments	3	15,611
4	Investment income	4	2,385
5a	Gross amount from sale of assets other than inventory	5a	28,174
b	Less: cost or other basis and sales expenses	5b	30,666
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-2,492
6	Gaming and fundraising events	6a	of contributions
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	519
b	Less: cost of goods sold	7b	210
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	309
8	Other revenue (describe in Schedule O)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c and 8	9	32,514
10	Grants and similar amounts paid (list in Schedule O)	10	13,684
11	Benefits paid to or for members	11	
12	Salaries, other compensation and employee benefits	12	1,210
13	Professional fees and other payments to independent contractors	13	1,102
14	Occupancy, rent, utilities, and maintenance	14	6,319
15	Printing, publications, postage and shipping	15	1,602
16	Other expenses (describe in Schedule O)	16	14,447
17	Total expenses. Add lines 10 through 16	17	38,364
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-5,850
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	156,407
20	Other changes in net assets or fund balances (explain in Schedule O)	20	-3,460
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	147,097

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

Form 990-EZ (2011)

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

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	156,407.22	147,097
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	24	
25 Total assets	156,407.25	147,097
26 Total liabilities (describe in Schedule O)	0.26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	156,407.27	147,097

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

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

What is the organization's primary exempt purpose? See Schedule O
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner describe the services provided, the number of persons benefited, and other relevant information for each program title

28 See Schedule O

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

29

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

30

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

31 Other program services (describe in Schedule O)

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

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

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 Schedule A and personal benefit contract statement requirements in See Schedule O the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

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 Yes No

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) Yes No

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a among others)? Yes No

b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O Yes No

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III Yes No

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 Yes No

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0 Yes No

b Did the organization file Form 1120-POL for this year? Yes No

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? Yes No

b If 'Yes,' complete Schedule L, Part II and enter the total amount involved Yes No

39 Section 501(c)(7) organizations Enter Yes No

a Initiation fees and capital contributions included on line 9 Yes No

b Gross receipts, included on line 9, for public use of club facilities Yes No

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under Yes No

section 4911 ► N/A, section 4912 ► N/A, section 4955 ► N/A Yes No

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 Yes No

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 Yes No

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization Yes No

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 Yes No

41 List the states with which a copy of this return is filed ► None Yes No

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

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

See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? Yes No

If 'Yes,' enter the name of the foreign country ► Yes No

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 Yes No

44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Yes No

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 Yes No

c Did the organization receive any payments for indoor tanning services during the year? Yes No

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

45a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? Yes No

b 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 instructions) Yes No

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.

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 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

2011

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 5c
Net Gain (Loss) from Noninventory SalesPublicly Traded SecuritiesGross Sales Price: 28,174.
Cost or Other Basis: 30,666.

Total Gain (Loss) Publicly Traded Securities \$ -2,492

Total Net Gain (Loss) From Noninventory Sales \$ -2,492.

Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid In Excess of \$5,000Donee's Name: Various Recipients
Relationship of Donee: None
Cash Amount Given: \$ 8,156.Payments to AffiliatesName. Grand Lodge of NH
Address: 813 Beech St
Manchester, NH 03104
Purpose of payment: Annual Dues
Amount: \$ 5,528Form 990-EZ, Part I, Line 16
Other ExpensesFees & Taxes \$ 619
FRATERNAL FUNCTIONS 10,888
Insurance 1,025
Supplies 1,915
Total \$ 14,447Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund BalancesUnrealized Investment Losses \$ -3,460
Total \$ -3,460