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Form **990-EZ**

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)

- ▶ Grossing up 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. 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Organization moved
☐ Accounting method 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) _____

Website: **risingsun39.org**

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

Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(10) (insert no.) **4947(a)(1)** or **527**

I 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)

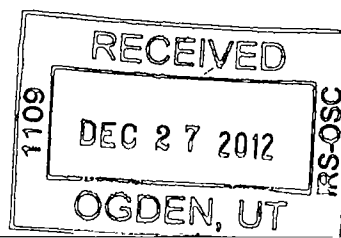
Check if the organization used Schedule O to respond to any question in this Part I ☒

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		
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	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.

For 990-EZ (2011)

TEECAG90PL 02-05-11



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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 ☒ X

	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	<input checked="" type="checkbox"/> 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)		<input checked="" type="checkbox"/> X
35 a 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)?		<input checked="" type="checkbox"/> X
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		
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		<input checked="" type="checkbox"/> X
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		<input checked="" type="checkbox"/> X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="text" value="0"/>		
b Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/> X
38 a 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?		<input checked="" type="checkbox"/> X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	<input type="text" value="N/A"/>	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	<input type="text" value="N/A"/>	
b Gross receipts, included on line 9, for public use of club facilities	<input type="text" value="N/A"/>	
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="text" value="N/A"/> , section 4912 <input type="text" value="N/A"/> , section 4955 <input type="text" value="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 <input type="text" value="0"/>		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="text" value="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		<input checked="" type="checkbox"/> X
41 List the states with which a copy of this return is filed <input type="text" value="None"/>		

42 a The organization's books are in care of Telephone no
 Located at ZIP + 4

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 TDF 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.?
 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 ☐ N/A

	Yes	No
44 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/> 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		<input checked="" type="checkbox"/> X
c Did the organization receive any payments for indoor tanning services during the year?		<input checked="" type="checkbox"/> 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		
45 a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/> X
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)		<input checked="" type="checkbox"/> X

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
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 ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

	Yes	No
47		

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

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If 'Yes,' was the related organization a section 527 organization?

49b		
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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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

e 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

e 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

Date

ROBERT M PORTER, JR

MASTER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☒ if self-employed

PTIN

Firm's name

Firm's address

Firm's EIN

Phone no

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

☐ Yes ☒ No

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2011

Department of the Treasury
Internal Revenue Service

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.

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 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
Total \$ -3,460