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2011

Open to Public
Inspection

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)

► 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

Department of the Treasury
Internal Revenue Service

A For the 2011 calendar year, or tax year beginning 01-01-2011

, and ending 12-31-2011

- Check if applicable
- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization	New Hampshire Podiatric Medical Assn
Number and street (or P O box, if mail is not delivered to street address)	Room/suite
198 Main Street	
City or town, state or country, and ZIP + 4	
Salem, NH 03079	

D Employer identification number	02-0451030
E Telephone number	(603) 898-5864
F Group Exemption Number	►

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)**

I Website: ► N/A

J Tax-Exempt status (check only one) — 501(c)(3) 501(c)(6) ► (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**

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 ► \$ 74,452

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
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 74,446
	4 Investment income	4 6
	5a Gross amount from sale of assets other than inventory	5a
	b Less cost or other basis and sales expenses	5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
Expenses	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
	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 in Schedule O)	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 74,452
	10 Grants and similar amounts paid (list in Schedule O)	10 54,558
Net Assets	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 1,100
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 15,758
	17 Total expenses. Add lines 10 through 16	17 71,416
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 3,036
	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 31,791
	20 Other changes in net assets or fund balances (explain in Schedule O)	20 0
	21 Net assets or fund balances at end of year Combine lines 18 through 20	21 34,827

Part II Balance SheetsCheck if the organization used Schedule O to respond to any question in this Part II

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	11,791	22	14,827
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	20,000	24	20,000
25 Total assets	31,791	25	34,827
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)	31,791	27	34,827

Part III Statement of Program Service AccomplishmentsCheck if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

Continuing Education

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

Expenses

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

28 Seminars and other continuing education programs for doctors(Grants \$ 0) 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 (describe in Schedule O)** (Grants \$) If this amount includes foreign grants, check here **31a****32 Total program service expenses** (add lines 28a through 31a) **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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
John DiNella 87 Columbus Ave Rochester, NH 03867	President 0 00	0	0	0
Anna Ruelle 14 Balsam Street Keane, NH 03431	Vice-President 0 00	0	0	0
Stanley A Gorgol DPM 198 Main Street Salem, NH 03079	Treas/Secretary 0 00	0	0	0

Part V Other Information (Note the statement requirements in 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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O

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)

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 during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?

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

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

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?

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?

b If "Yes," complete Schedule L, Part II and enter the total amount involved **38b** 20,000

39 *Section 501(c)(7) organizations.* Enter

a Initiation fees and capital contributions included on line 9

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 , section 4912 , section 4955

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

d *Section 501(c)(3) and 501(c)(4) organizations.* Enter amount of tax on line 40c reimbursed by the organization

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

41 List the states with which a copy of this return is filed **NH**

42a The organization's books are in care of **Stanley A Gorgol DPM** Telephone no **(603) 898-5864**

198 Main Street

Located at **Salem, NH**

ZIP + 4 **03079**

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

44a Did the organization maintain any donor advised funds? 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

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

45b 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
33		No
34		No
35a		No
35b		
35c		No
36		No
37a	0	
37b		
38a	Yes	
38b	20,000	
39a		
39b		
40b		
40e		No
42b		No
42c		No
43		
44a		No
44b		No
44c		No
44d		
45a		No
45b		

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		No

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.

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 described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		

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

	Yes	No
49a		

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"

(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

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 Stanley A Gorgol DPM Treas/Secretary Type or print name and title	2012-05-11 Date
Paid Preparer's Use Only	Preparer's signature <input type="checkbox"/> R Kevin Waggoner Firm's name (or yours if self-employed), address, and ZIP + 4 <input type="checkbox"/> Edward C David & Company CPAs PLLC PO Box 925 Hampstead, NH 03841	Date 2012-05-10 Check if self-employed <input type="checkbox"/> Preparer's taxpayer identification number (See instructions) P00083285 EIN <input type="checkbox"/> 26-0598962 Phone no <input type="checkbox"/> (603) 893-0594
May the IRS discuss this return with the preparer shown above? See instructions		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Additional Data

Software ID:

Software Version:

EIN: 02-0451030

Name: New Hampshire Podiatric Medical Assn

Form 990-EZ, Special Condition Description:

Special Condition Description

Schedule L

Transactions with Interested Persons

OMB No 1545-0047

2011

Department of the Treasury
Internal Revenue Service

- Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.
- Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Open to Public
Inspection

Name of the organization

New Hampshire Podiatric Medical Assn

Employer identification number

02-0451030

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. _____ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.  \$

Part III Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation

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 to provide any additional information.
► Attach to Form 990 or 990-EZ.

2011**Open to Public
Inspection**Name of the organization
New Hampshire Podiatric Medical Assn**Employer identification number**

02-0451030

Identifier	Return Reference	Explanation
Other Investment Income	Form 990-EZ, Part I, Line 4	Interest 6
Payments to Affiliates	Form 990-EZ, Part I, Line 10	Affiliate Name National APMA Organization Affiliate Address 9312 Old Georgetown Rd Bethesda, MD 20814 Purpose of Payment dues Amount of Payment 54,558
Other Expenses	Form 990-EZ, Part I, Line 16	Description Travel Amount 11,087 Description PPAC Lobbying Dues/Lobbying Expense Amount 3,500 Description Office and supplies expense Amount 176 Description Insurance Amount 995 Total to Form 990-EZ, line 16 15,758
Other Assets	Form 990-EZ, Part II, Line 24	Description Loan Receivable Beg of Year Amount 20,000 End of Year Amount 20,000

TY 2011 Transfers Personal Benefits Contracts Declaration

Name: New Hampshire Podiatric Medical Assn

EIN: 02-0451030

Declaration: The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract. The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.