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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)

► The organization may have to use a copy of this return to satisfy state reporting requirements.

2012

Open to Public
Inspection

A For the 2012 calendar year, or tax year beginning MAY 1, 2012 and ending APR 30, 2013

| | | | |
|---|---|--|--|
| B Check if applicable | C Name of organization NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS | | D Employer identification number 23-7385747 |
| <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended <input type="checkbox"/> Application pending | Doing Business As Number and street (or P O box if mail is not delivered to street address) 1750 ELM STREET | | Room/suite 403 |
| | City, town, or post office, state, and ZIP code MANCHESTER, NH 03104 | | |
| | F Name and address of principal officer DONNA ROBINSON 1750 ELM STREET, SUITE 403, MANCHESTER, NH 03104 | | |
| I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(6) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | E Telephone number 603-622-1999 | | |
| J Website: ► WWW.NHSCPA.ORG | G Gross receipts \$ 719,017. | | |
| K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ► | H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| | H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | If "No," attach a list. (see instructions) | | |
| | H(c) Group exemption number ► | | |
| L Year of formation 1934 | M State of legal domicile NH | | |

Part I Summary

| | | | |
|--|---|------------------------------------|-----------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: TO MAINTAIN A HIGH STANDARD OF INTEGRITY AND PROFICIENCY IN THE PRACTICE OF PUBLIC ACCOUNTING | | |
| | 2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 15 | |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 15 | |
| | 5 Total number of individuals employed in calendar year 2012 (Part V, line 2a) | 5 4 | |
| | 6 Total number of volunteers (estimate if necessary) | 6 80 | |
| | 7 a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a 10,239. | |
| b Net unrelated business taxable income from Form 990-T, line 34 | 7b 0. | | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year 310,400. | Current Year 309,525. |
| | 9 Program service revenue (Part VIII, line 2g) | 428,791. | 357,624. |
| | 10 Investment income (Part VIII, column (A), lines 3,4, and 7d) | 11,303. | 7,404. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8d, 9c, 10c, and 11e) | 28,322. | 29,506. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 778,816. | 704,059. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 4,000. | 7,500. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 299,864. | 294,276. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b Total fundraising expenses (Part IX, column (D), line 25) ► 0. | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 419,238. | 383,015. |
| | 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 723,102. | 684,791. |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 55,714. | 19,268. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year 831,087. | End of Year 704,466. |
| | 21 Total liabilities (Part X, line 26) | 266,923. | 121,034. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 564,164. | 583,432. |

Part II Signature Block

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 DONNA ROBINSON | Date 7/22/13 | | | |
| | ► DONNA ROBINSON, PRESIDENT | | | | |
| | Type or print name and title | | | | |
| Paid Preparer | Print/Type preparer's name ABBY T. DAWSON, CPA | Preparer's signature ABBY T. DAWSON, CPA | Date 07/01/13 | Check <input type="checkbox"/> if self-employed | PTIN P00525871 |
| Use Only | Firm's name ► F.G. BRIGGS, JR., CPA, PROF. ASSN. | | Firm's EIN ► 02-0381649 | | |
| | Firm's address ► 98 SALMON STREET MANCHESTER, NH 03104 | | Phone no (603) 668-1340 | | |

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes No

NEW HAMPSHIRE SOCIETY OF
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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III X

1 Briefly describe the organization's mission:

ORGANIZED FOR THE PURPOSE OF MAINTAINING A HIGH STANDARD OF INTEGRITY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 309,931. including grants of \$) (Revenue \$ 333,724.)

CONTINUING PROFESSIONAL EDUCATION: OFFER OVER 65 SEMINARS AND WORKSHOPS ANNUALLY AS WELL AS SELF-STUDY MATERIALS WHICH COMPLY WITH THE BOARD OF ACCOUNTANCY STATUTE FOR MANDATORY CONTINUING PROFESSIONAL EDUCATION.

4b (Code) (Expenses \$ 185,533. including grants of \$) (Revenue \$ 13,661.)

MEMBER SERVICES: PUBLISH PROFESSIONAL NEWS THROUGH NEWSLETTERS, ELECTRONIC COMMUNICATIONS (E-NEWS), A WEBSITE (NHSCPA.ORG) AND SPECIAL MAILINGS. VARIOUS EDUCATIONAL PUBLICATIONS ON SPECIFIC TOPICS ARE PROVIDED FOR MEMBERS. COMMITTEES AND FOCUS GROUPS MEET AND PROVIDE AND CONTRIBUTE TECHNICAL GUIDANCE TO EACH OTHER AND THE MEMBERSHIP.

MEMBER EVENTS: THE SOCIETY SPONSORS EVENTS, CONFERENCES, AND MEMBER MEETINGS AT VARIOUS TIMES AND LOCATIONS THROUGHOUT THE STATE FOR MEMBERS AND GUESTS.

4c (Code) (Expenses \$ 62,086. including grants of \$) (Revenue \$)

THE COMMUNITY: PROVIDE THE COMMUNITY WITH TECHNICAL GUIDANCE ON ISSUES RELATED TO THE PRACTICE OF PUBLIC ACCOUNTING AND TAXATION THROUGH INFORMATION ON OUR PUBLIC WEBSITE, SPEAKERS AT OTHER PROFESSIONAL GROUP MEETINGS, AND VOLUNTEER MEMBERS WHO PARTICIPATE IN PROGRAMS SUCH AS: - ANNUAL MILITARY TAX RETURN ASSISTANCE, - ASK-A-CPA STATE-WIDE RADIO TALK SHOWS, - CPA AMBASSADOR (SPEAKER PROGRAMS), ANNUAL TAX GUIDE FOR STATE LEGISLATORS, - FINANCIAL LITERACY PROGRAM FOR SCHOOLS AND COMMUNITY GROUPS, AND - GUIDANCE AND ASSISTANCE TO COLLEGE STUDENTS PREPARING FOR A CAREER AS A CPA.

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 557,550.

Part IV Checklist of Required Schedules

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?
If "Yes," complete Schedule A
- 2 Is the organization required to complete *Schedule B, Schedule of Contributors*?
- 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*
- 4 **Section 501(c)(3) organizations.** 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*
- 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*
- 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*
- 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*
- 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*
- 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.
 - a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*
 - b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*
 - c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*
 - d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*
 - e Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*
 - f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*
 - b Was the organization included in consolidated, independent audited financial statements for the tax year?
If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
 - b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*
- 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*
- 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*
- 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*
- 20a Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*
 - b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

| | Yes | No |
|-----|-----|----|
| 1 | | X |
| 2 | | X |
| 3 | | X |
| 4 | | |
| 5 | X | |
| 6 | | X |
| 7 | | X |
| 8 | | X |
| 9 | | X |
| 10 | | X |
| 11a | X | |
| 11b | | X |
| 11c | | X |
| 11d | | X |
| 11e | | X |
| 11f | | X |
| 12a | | X |
| 12b | | X |
| 13 | | X |
| 14a | | X |
| 14b | | X |
| 15 | | X |
| 16 | | X |
| 17 | | X |
| 18 | X | |
| 19 | | X |
| 20a | | X |
| 20b | | |

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Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|-----|-----|----|
| 21 | | X |
| 22 | X | |
| 23 | X | |
| 24a | X | |
| 24b | | |
| 24c | | |
| 24d | | |
| 25a | | |
| 25b | | |
| 26 | X | |
| 27 | X | |
| 28 | | |
| 28a | X | |
| 28b | X | |
| 28c | X | |
| 29 | X | |
| 30 | X | |
| 31 | X | |
| 32 | X | |
| 33 | X | |
| 34 | X | |
| 35a | X | |
| 35b | | |
| 36 | | |
| 37 | X | |
| 38 | X | |

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

| | | Yes | No |
|-----|----|-----|----|
| 1a | 13 | | |
| 1b | 0 | | |
| 1c | X | | |
| 2a | 4 | | |
| 2b | X | | |
| 3a | X | | |
| 3b | X | | |
| 4a | X | | |
| 5a | X | | |
| 5b | X | | |
| 5c | | | |
| 6a | X | | |
| 6b | | | |
| 7a | | | |
| 7b | | | |
| 7c | | | |
| 7d | | | |
| 7e | | | |
| 7f | | | |
| 7g | | | |
| 7h | | | |
| 8 | | | |
| 9a | | | |
| 9b | | | |
| 10a | | | |
| 10b | | | |
| 11a | | | |
| 11b | | | |
| 12a | | | |
| 12b | | | |
| 13a | | | |
| 13b | | | |
| 13c | | | |
| 14a | X | | |
| 14b | | | |

1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable

1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable

1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return

2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)

3a Did the organization have unrelated business gross income of \$1,000 or more during the year?

3b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O

4a 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)?

4b If "Yes," enter the name of the foreign country: ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?

5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?

5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?

6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?

6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

7 **Organizations that may receive deductible contributions under section 170(c).**

7a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?

7b If "Yes," did the organization notify the donor of the value of the goods or services provided?

7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?

7d If "Yes," indicate the number of Forms 8282 filed during the year

7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?

7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?

8 **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

9 **Sponsoring organizations maintaining donor advised funds.**

9a Did the organization make any taxable distributions under section 4966?

9b Did the organization make a distribution to a donor, donor advisor, or related person?

10 **Section 501(c)(7) organizations.** Enter:

10a Initiation fees and capital contributions included on Part VIII, line 12

10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

11 **Section 501(c)(12) organizations.** Enter:

11a Gross income from members or shareholders

11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)

12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?

12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year

13 **Section 501(c)(29) qualified nonprofit health insurance issuers.**

13a Is the organization licensed to issue qualified health plans in more than one state?

13b Note. See the instructions for additional information the organization must report on Schedule O

13c Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans

14a Did the organization receive any payments for indoor tanning services during the tax year?

14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

| 1a | 15 | Yes | No |
|--|----|-----|----|
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | | | |
| 1b | 15 | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7a | | | |
| 7b | | | |
| 8a | | | |
| 8b | | | |
| 9 | | | |

1a Enter the number of voting members of the governing body at the end of the tax year
 b Enter the number of voting members included in line 1a, above, who are independent
 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?
 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?
 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
 5 Did the organization become aware during the year of a significant diversion of the organization's assets?
 6 Did the organization have members or stockholders?
 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?
 b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following
 a The governing body?
 b Each committee with authority to act on behalf of the governing body?
 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| 10a | X | Yes | No |
|-----|---|-----|----|
| 10b | | | |
| 11a | | | |
| 12a | | | |
| 12b | | | |
| 12c | | | |
| 13 | | | |
| 14 | | | |
| 15a | | | |
| 15b | | | |
| 16a | | | |
| 16b | | | |

10a Did the organization have local chapters, branches, or affiliates?
 b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?
 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?
 b Describe in Schedule O the process, if any, used by the organization to review this Form 990.
 12a Did the organization have a written conflict of interest policy? If "No," go to line 13
 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
 c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done
 13 Did the organization have a written whistleblower policy?
 14 Did the organization have a written document retention and destruction policy?
 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?
 a The organization's CEO, Executive Director, or top management official
 b Other officers or key employees of the organization
 If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).
 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
 b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► MARLENE GAZDA, CEO – 603-622-1999
1750 ELM STREET, SUITE 403, MANCHESTER, NH 03104

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter 0 in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees, highest compensated employees, and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations | |
|--|---|--|-----------------------|---------|--------------|---------------------------------|---|---|--|----|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | | | | |
| (1) DONNA M. ROBINSON, CPA PRESIDENT | 6.00 | | | X | | | | 0. | 0. | 0. |
| (2) KARL A. HEAFIELD, CPA PRESIDENT-ELECT | 3.00 | | | X | | | | 0. | 0. | 0. |
| (3) STEVEN M. BURKE, CPA, ESQ. TREASURER | 1.00 | | | X | | | | 0. | 0. | 0. |
| (4) ROBERT S. SMALLEY, CPA SECRETARY | 1.00 | | | X | | | | 0. | 0. | 0. |
| (5) JUDITH P. LABBE-HUARD, CPA IMMEDIATE PAST PRESIDENT | 0.50 | | | X | | | | 0. | 0. | 0. |
| (6) SCOTT R. BERUBE, CPA BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (7) LAURENT E. BOURNIVAL, CPA BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (8) JASON E. COLE, CPA, ESQ BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (9) EDWARD C. DAVID, CPA BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (10) LINDA M. ENGSTRAND, CPA BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (11) WILLIAM HOWELL, MBA, ASA, CPA/ABV BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (12) MURIEL D. SCHADEE, CPA BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (13) ANTHONY L. OLSEN, CPA BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (14) EVAN STOWELL, CPA BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| (15) KENDRA J. BELL, CPA BOARD MEMBER | 0.50 | | | X | | | | 0. | 0. | 0. |
| | | | | | | | | | | |
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NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Form 990 (2012)

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

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3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | NONE | (B) Description of services | (C) Compensation |
|----------------------------------|------|--------------------------------|---------------------|
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NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Form 990 (2012)

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Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|----------------|----------------------|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | | | | | |
| 1 a Federated campaigns | 1a | | | | |
| b Membership dues | 1b | 289,035. | | | |
| c Fundraising events | 1c | | | | |
| d Related organizations | 1d | | | | |
| e Government grants (contributions) | 1e | | | | |
| f All other contributions, gifts, grants, and similar amounts not included above | 1f | 20,490. | | | |
| g Noncash contributions included in lines 1a-1f \$ | | | | | |
| h Total. Add lines 1a-1f | | ► 309,525. | | | |
| Program Service Revenue | | | | | |
| 2 a CONTINUING PROFESSIONA | Business Code | | | | |
| b MEMBER MEETINGS AND EV | 611430 | 333,724. | 333,724. | | |
| c ADVERTISING INCOME | 611710 | 12,161. | 12,161. | | |
| d | 541800 | 10,239. | | 10,239. | |
| e | | | | | |
| f All other program service revenue | 900099 | 1,500. | 1,500. | | |
| g Total. Add lines 2a-2f | | ► 357,624. | | | |
| Other Revenue | | | | | |
| 3 Investment income (including dividends, interest, and other similar amounts) | | ► 7,404. | | | 7,404. |
| 4 Income from investment of tax-exempt bond proceeds | | ► | | | |
| 5 Royalties | | ► | | | |
| 6 a Gross rents | (i) Real | (ii) Personal | | | |
| b Less: rental expenses | 19,920. | | | | |
| c Rental income or (loss) | 0. | | | | |
| d Net rental income or (loss) | 19,920. | | | | |
| e | | ► | 19,920. | | 19,920. |
| 7 a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | |
| b Less: cost or other basis and sales expenses | | | | | |
| c Gain or (loss) | | | | | |
| d Net gain or (loss) | | ► | | | |
| 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a | 18,319. | | | |
| b Less: direct expenses | b | 10,706. | | | |
| c Net income or (loss) from fundraising events | | ► | 7,613. | | 7,613. |
| 9 a Gross income from gaming activities. See Part IV, line 19 | a | | | | x |
| b Less: direct expenses | b | | | | |
| c Net income or (loss) from gaming activities | | ► | | | |
| 10 a Gross sales of inventory, less returns and allowances | a | 6,225. | | | |
| b Less: cost of goods sold | b | 4,252. | | | |
| c Net income or (loss) from sales of inventory | | ► | 1,973. | | 1,973. |
| Miscellaneous Revenue | Business Code | | | | |
| 11 a | | | | | |
| b | | | | | |
| c | | | | | |
| d All other revenue | | | | | |
| e Total. Add lines 11a-11d | | ► | 704,059. | 347,385. | 10,239. |
| 12 Total revenue. See instructions | | ► | 704,059. | 347,385. | 36,910. |

NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Form 990 (2012)

23-7385747 Page 10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i> | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | 7,500. | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 239,897. | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 6,898. | | | |
| 9 Other employee benefits | 28,832. | | | |
| 10 Payroll taxes | 18,649. | | | |
| 11 Fees for services (non-employees). | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 6,000. | | | |
| d Lobbying | 16,896. | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O) | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 23,348. | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 103,092. | | | |
| 17 Travel | 573. | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 6,588. | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 10,236. | | | |
| 23 Insurance | 3,366. | | | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O) | | | | |
| a CONTINUING PROFESSIONAL | 169,052. | | | |
| b MEMBER MEETINGS AND EVE | 27,607. | | | |
| c BANK FEES | 13,994. | | | |
| d NH BUSINESS ENTERPRISE | 1,831. | | | |
| e All other expenses | 432. | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 684,791. | | | |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | | | | |
| Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Form 990 (2012)

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Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

| | | (A) Beginning of year | | (B) End of year |
|-----------------------------|---|--------------------------|---------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 310. | 1 | 310. |
| | 2 Savings and temporary cash investments | 793,244. | 2 | 674,107. |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 2,503. | 4 | 2,433. |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 12,605. | 9 | 11,952. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 129,382. | | |
| | b Less: accumulated depreciation | 10b 113,718. | 22,425. | 10c 15,664. |
| | 11 Investments - publicly traded securities | | 11 | |
| | 12 Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | | 15 | |
| | 16 Total assets. Add lines 1 through 15 (must equal line 34) | 831,087. | 16 | 704,466. |
| Liabilities | 17 Accounts payable and accrued expenses | 28,974. | 17 | 26,175. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 237,949. | 19 | 94,859. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 266,923. | 26 | 121,034. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 564,164. | 27 | 583,432. |
| | 28 Temporarily restricted net assets | | 28 | |
| | 29 Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 Total net assets or fund balances | 564,164. | 33 | 583,432. |
| | 34 Total liabilities and net assets/fund balances | 831,087. | 34 | 704,466. |

Form 990 (2012)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

| | | |
|--|----|----------|
| 1 Total revenue (must equal Part VIII, column (A), line 12) | 1 | 704,059. |
| 2 Total expenses (must equal Part IX, column (A), line 25) | 2 | 684,791. |
| 3 Revenue less expenses Subtract line 2 from line 1 | 3 | 19,268. |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 564,164. |
| 5 Net unrealized gains (losses) on investments | 5 | |
| 6 Donated services and use of facilities | 6 | |
| 7 Investment expenses | 7 | |
| 8 Prior period adjustments | 8 | |
| 9 Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0. |
| 10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 583,432. |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

| | Yes | No |
|----|-----|----|
| 2a | X | |
| 2b | | X |
| 2c | X | |
| 3a | | X |
| 3b | | |

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2012

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.
► See separate instructions.

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations. Complete Part III.

**NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

Employer identification number
23-7385747

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures¹
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

4a Was a correction made?

Yes No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(6).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ► \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|----------|-------------------------|------------|---|--|
| CPA/PAC | MANCHESTER, NH 03104 | 02-0488910 | 0. | 490. |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2012

114

SEE PART IV FOR CONTINUATION

232041
01-07-13

NEW HAMPSHIRE SOCIETY OF

Schedule C (Form 990 or 990-EZ) 2012 CERTIFIED PUBLIC ACCOUNTANTS

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Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ► if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ► if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals |
|--|---|---|------------------------------------|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | | |
| d Other exempt purpose expenditures | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | |
| Not over \$500,000 | 20% of the amount on line 1e | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | | |
| Over \$17,000,000 | \$1,000,000 | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | | |
| h Subtract line 1g from line 1a. If zero or less, enter -0 | | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0 | | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

| Calendar year (or fiscal year beginning in) | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) Total |
|---|-----------------|-----------------|-----------------|-----------------|------------------|
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Schedule C (Form 990 or 990-EZ) 2012

NEW HAMPSHIRE SOCIETY OF

Schedule C (Form 990 or 990-EZ) 2012 CERTIFIED PUBLIC ACCOUNTANTS

23-7385747 Page 3

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

| | (a) | (b) |
|-------------------------------|-----|-----|
| | Yes | No |
| 1 | | |
| a | | |
| b | | |
| c | | |
| d | | |
| e | | |
| f | | |
| g | | |
| h | | |
| i | | |
| j | | |
| Total Add lines 1c through 1i | | |
| 2a | | |
| b | | |
| c | | |
| d | | |

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

1 Were substantially all (90% or more) dues received nondeductible by members?
 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?
 3 Did the organization agree to carry over lobbying and political expenditures from the prior year?

| | Yes | No |
|---|-----|----|
| 1 | | X |
| 2 | | X |
| 3 | | X |

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members
 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).
 a Current year
 b Carryover from last year
 c Total
 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues
 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?
 5 Taxable amount of lobbying and political expenditures (see instructions)

| | |
|----|------------|
| 1 | 289,035. |
| 2a | 16,896. |
| 2b | |
| 2c | 16,896. |
| 3 | 31,794. |
| 4 | |
| 5 | <14,898. > |

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

PART I-C CONTINUATION FOR INCOMPLETE NAME/ADDRESS INFORMATION:

CPA/PAC

1750 ELM ST., SUITE 403 MANCHESTER, NH 03104

PART I-A, LINE1

DESCRIPTION FOR PART I-A:

Part IV Supplemental Information (continued)

MEMBERS CONTRIBUTE ON A VOLUNTARY BASIS A DONATION TO CPA/PAC ANNUALLY.
THE FULL AMOUNT OF THE CONTRIBUTIONS IS THEN DIRECTED TO PERSONS SEEKING
ELECTION TO STATE POLITICAL OFFICE AS DETERMINED BY THE CPA/PAC COMMITTEE
MEMBERS.

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2012Open to Public
Inspection

Name of the organization: **NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS** Employer identification number
23-7385747

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|------------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate contributions to (during year) | | |
| 3 Aggregate grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

| | |
|--|--|
| 1 Purpose(s) of conservation easements held by the organization (check all that apply) | |
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |
| 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. | |
| a Total number of conservation easements | Held at the End of the Tax Year |
| b Total acreage restricted by conservation easements | 2a |
| c Number of conservation easements on a certified historic structure included in (a) | 2b |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2c |
| 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____ | 2d |
| 4 Number of states where property subject to conservation easement is located ► _____ | |
| 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____ | |
| 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____ | |
| 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. | |

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

| | |
|--|------------|
| 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. | |
| 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: | |
| (i) Revenues included in Form 990, Part VIII, line 1 | ► \$ _____ |
| (ii) Assets included in Form 990, Part X | ► \$ _____ |
| 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items. | |
| a Revenues included in Form 990, Part VIII, line 1 | ► \$ _____ |
| b Assets included in Form 990, Part X | ► \$ _____ |

NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Schedule D (Form 990) 2012

23-7385747 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

| | |
|--|--|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange programs |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other _____ |
| c <input type="checkbox"/> Preservation for future generations | |

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

| | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21?

Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

1a Beginning of year balance
b Contributions
c Net investment earnings, gains, and losses
d Grants or scholarships
e Other expenditures for facilities and programs
f Administrative expenses
g End of year balance

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|----|------------------|----------------|--------------------|----------------------|---------------------|
| 1a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f | | | | | |
| g | | | | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| Yes | No |
|--------|----|
| 3a(i) | |
| 3a(ii) | |
| 3b | |

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

| | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 129,382. | 113,718. | 15,664. |
| e Other | | | | |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c))

► 15,664.

Schedule D (Form 990) 2012

NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Schedule D (Form 990) 2012

23-7385747 Page 3

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| (I) | | |

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12) ►

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

| (a) Description of investment type | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|------------------------------------|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13) ►

Part IX Other Assets. See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|-----------------|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►

Part X Other Liabilities. See Form 990, Part X, line 25.

| 1. | (a) Description of liability | (b) Book value |
|------|------------------------------|----------------|
| (1) | Federal income taxes | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |
| (11) | | |

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ►

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Schedule D (Form 990) 2012

23-7385747 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

- 1 Total revenue, gains, and other support per audited financial statements
- 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:
 - a Net unrealized gains on investments
 - b Donated services and use of facilities
 - c Recoveries of prior year grants
 - d Other (Describe in Part XIII.)
 - e Add lines 2a through 2d
- 3 Subtract line 2e from line 1
- 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1
 - a Investment expenses not included on Form 990, Part VIII, line 7b
 - b Other (Describe in Part XIII.)
 - c Add lines 4a and 4b
- 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)

| | | |
|--|----|--|
| | 1 | |
| | 2a | |
| | 2b | |
| | 2c | |
| | 2d | |
| | 2e | |
| | 3 | |
| | 4a | |
| | 4b | |
| | 4c | |
| | 5 | |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

- 1 Total expenses and losses per audited financial statements
- 2 Amounts included on line 1 but not on Form 990, Part IX, line 25:
 - a Donated services and use of facilities
 - b Prior year adjustments
 - c Other losses
 - d Other (Describe in Part XIII.)
 - e Add lines 2a through 2d
- 3 Subtract line 2e from line 1
- 4 Amounts included on Form 990, Part IX, line 25, but not on line 1.
 - a Investment expenses not included on Form 990, Part VIII, line 7b
 - b Other (Describe in Part XIII.)
 - c Add lines 4a and 4b
- 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)

| | | |
|--|----|--|
| | 1 | |
| | 2a | |
| | 2b | |
| | 2c | |
| | 2d | |
| | 2e | |
| | 3 | |
| | 4a | |
| | 4b | |
| | 4c | |
| | 5 | |

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2012

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization

NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number
23-7385747

Name of the organization **NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS** Employer identification number **23-7385747**

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes

No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

NEW HAMPSHIRE SOCIETY OF

Schedule G (Form 990 or 990-EZ) 2012 CERTIFIED PUBLIC ACCOUNTANTS

23-7385747 Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

| | (a) Event #1 GOLF TOURNAMENT (event type) | (b) Event #2 (event type) | (c) Other events NONE (total number) | (d) Total events (add col. (a) through col. (c)) |
|--|--|------------------------------|--|--|
| Revenue | | | | |
| 1 Gross receipts | 18,319. | | | 18,319. |
| 2 Less: Contributions | | | | |
| 3 Gross income (line 1 minus line 2) | 18,319. | | | 18,319. |
| Direct Expenses | | | | |
| 4 Cash prizes | | | | |
| 5 Noncash prizes | 658. | | | 658. |
| 6 Rent/facility costs | 9,943. | | | 9,943. |
| 7 Food and beverages | | | | |
| 8 Entertainment | | | | |
| 9 Other direct expenses | 106. | | | 106. |
| 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | ► (10,707) |
| 11 Net income summary. Combine line 3, column (d), and line 10 | | | | ► 7,612. |

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|---|---|---|---|--|
| Revenue | | | | |
| 1 Gross revenue | | | | |
| Direct Expenses | | | | |
| 2 Cash prizes | | | | |
| 3 Noncash prizes | | | | |
| 4 Rent/facility costs | | | | |
| 5 Other direct expenses | | | | |
| 6 Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | |
| 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | ► () |
| 8 Net gaming income summary. Combine line 1, column d, and line 7 | | | | ► |

9 Enter the state(s) in which the organization operates gaming activities:

a Is the organization licensed to operate gaming activities in each of these states?

Yes No

b If "No," explain.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain.

NEW HAMPSHIRE SOCIETY OF

Schedule G (Form 990 or 990-EZ) 2012 CERTIFIED PUBLIC ACCOUNTANTS

23-7385747 Page 3

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

16 Gaming manager information.

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Part III can be duplicated if additional space is needed.

NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Part "Yes" to Form 990, Part IV, line 22.
Complete if the organization answered

23-7385747 Page 2

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| - SCHOLARSHIPS - | - 7 | - 7,500. | - 0. | - - - - - | - - - - - |
| | | | | | |
| | | | | | |
| | | | | | |

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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

2012

Open to Public
Inspection

| | | |
|--------------------------|--|--|
| Name of the organization | NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS | Employer identification number 23-7385747 |
|--------------------------|--|--|

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND PROFICIENCY IN THE PRACTICE OF PUBLIC ACCOUNTING.

FORM 990, PART VI, SECTION A, LINE 6: FELLOW MEMBERS VOTE ON THE REPORT
OF THE NOMINATIONS COMMITTEE (NOMINATED DIRECTORS AND OFFICERS) AND ANY
BYLAWS CHANGES.

FORM 990, PART VI, SECTION A, LINE 7A: FELLOW MEMBERS VOTE ON THE REPORT
OF THE NOMINATIONS COMMITTEE (NOMINATED DIRECTORS AND OFFICERS) AND ANY
BYLAWS CHANGES.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS PROVIDED TO THE
BOARD OF DIRECTORS BY EMAIL PRIOR TO SUBMISSION TO THE IRS. THE BOARD
REVIEWS THE 990 IN CONJUNCTION WITH THE REVIEWED FINANCIAL STATEMENTS AT
THE FALL QUARTERLY MEETING.

FORM 990, PART VI, SECTION B, LINE 12C: BOARD MEMBERS SIGN A CONFLICT OF
INTEREST POLICY ANNUALLY AND ARE REQUIRED TO DISCLOSE CHANGES AT ANY TIME
DURING THEIR TERM OF OFFICE.

FORM 990, PART VI, SECTION B, LINE 15: THE PRESIDENT IN CONSULTATION WITH
THE PRESIDENT-ELECT AND TREASURER DETERMINE THE CEO SALARY. THE ECC IS
PROVIDED WITH A COPY OF THE ANNUAL SALARY SURVEY CONDUCTED BY THE CPA STATE
SOCIETY EXECUTIVES ASSOCIATION. THE CEO DETERMINES THE RATE OF PAY FOR
STAFF.

Name of the organization **NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

Employer identification number
23-7385747

FORM 990, PART VI, SECTION C, LINE 19: REQUESTORS ARE FURNISHED
PHOTOCOPIES OF THE DOCUMENTS.

FORM 990, PART XII, LINE 2C

THE EXECUTIVE COMMITTEE PERFORMS THIS OVERSIGHT.