



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



**Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No. 1545 1150

2013

Department of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

- Do not enter Social Security numbers on this form as it may be made public.
- Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public  
Inspection**A** For the 2013 calendar year, or tax year beginning

, 2013, and ending

**B** Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

**C**

FREE & ACCEPTED MASONS OF NH  
RISING SUN LODGE NO. 39, F. & A.M.  
196 MAIN ST #16  
NASHUA, NH 03060

**D** Employer identification number

02-0104259

**E** Telephone number

603-821-5196

**F** Group Exemption  
Number

► 0085

**G** Accounting Method  Cash  Accrual Other (specify) ►**I** Website: ► [risingsun39.org](http://risingsun39.org)**J** Tax-exempt status (check only one) —  501(c)(3)  501(c)(10) (insert no)  4947(a)(1) or  527**K** Form of organization  Corporation  Trust  Association  Other**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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 53,619.**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 SCANNED NOV 25 2014

EXPENSES

ASSETS

1 Contributions, gifts, grants, and similar amounts received	1 2,860.
2 Program service revenue including government fees and contracts	2 4,245.
3 Membership dues and assessments	3 17,966.
4 Investment income	4 3,561.
5a Gross amount from sale of assets other than inventory	5a 24,417.
b Less cost or other basis and sales expenses	5b 23,302.
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	See Schedule O 5c 1,115.
6 Gaming and fundraising events	
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
b Gross income from fundraising events (not including \$ _____ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	of contributions 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)	8 570.
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 30,317.
10 Grants and similar amounts paid (list in Schedule O)	10 11,445.
11 Benefits paid to or for members	11
12 Salaries, other compensation, and employee benefits	12 1,121.
13 Professional fees and other payments to independent contractors	13 1,186.
14 Occupancy, rent, utilities, and maintenance	14 6,430.
15 Printing, publications, postage, and shipping	15 1,104.
16 Other expenses (describe in Schedule O)	16 7,181.
17 Total expenses. Add lines 10 through 16	17 28,467.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 1,850.
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 154,244.
20 Other changes in net assets or fund balances (explain in Schedule O)	See Schedule O 20 10,028.
21 Net assets or fund balances at end of year Combine lines 18 through 20	► 21 166,122.

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

Form 990-EZ (2013)

**Part II Balance Sheets (see the instructions for Part II)**

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	154,244.	22 166,122.
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	24	
25 Total assets	154,244.	25 166,122.
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)	154,244.	27 166,122.

**Part III Statement of Program Service Accomplishments (see the instructions for Part III)**

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

What is the organization's primary exempt purpose? See Schedule O.

What is the organization's primary exempt purpose SEE SCHEDULE C  
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)

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

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

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

- 33 Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O  33 X
- 34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)  34 X
- 35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?  35 a X
- b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O  35 b
- 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  35 c X
- 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N  36 X
- 37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37 a** 0.  37 b X
- b Did the organization file Form 1120-POL for this year?  38 a X
- 38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?  38 b N/A
- b If 'Yes,' complete Schedule L, Part II and enter the total amount involved  39 a N/A
- 39 Section 501(c)(7) organizations Enter  39 b N/A
- a Initiation fees and capital contributions included on line 9  39 b N/A
- b Gross receipts, included on line 9, for public use of club facilities  40 a N/A
- 40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► **N/A**, section 4912 ► **N/A**, section 4955 ► **N/A**  40 b N/A
- b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I  40 c 0.
- 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  40 d 0.
- d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization  40 e 0.
- e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T  40 f X
- 41 List the states with which a copy of this return is filed ► **None**

- 42 a The organization's books are in care of ► **BRIAN J. SMITH** Telephone no ► **603 821-5196**  
Located at ► **196 MAIN ST NASHUA NH** ZIP + 4 ► **03060**  42 b X
- 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 ►  42 c X

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 ►  42 d X

- 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► **43**  N/A  N/A  43 X
- 44 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ  44 a X
- b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ  44 b X
- c Did the organization receive any payments for indoor tanning services during the year?  44 c X
- d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O  44 d
- 45 a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?  45 a X
- b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)  45 b X



**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.
- Information about Schedule O (Form 990 or 990-EZ) and its instructions is  
at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

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

Employer identification number

02-0104259

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

TO PROMOTE THE HIGH IDEALS AND MORAL STANDARDS OF FREEMASONRY

**Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or  
indirectly, to pay premiums on a personal benefit contract? No

(b) Did the organization, during the year, pay premiums, directly or  
indirectly, on a personal benefit contract? No

Form 990-EZ, Part I, Line 5c  
Net Gain (Loss) from Noninventory SalesPublicly Traded Securities

Gross Sales Price: 24,417.  
Cost or Other Basis: 23,302.

Total Gain (Loss) Publicly Traded Securities \$ 1,115.

Total Net Gain (Loss) From Noninventory Sales \$ 1,115.

Form 990-EZ, Part I, Line 8  
Other Revenue

Misc Income \$ 570.  
Total \$ 570.

Form 990-EZ, Part I, Line 10  
Grants and Similar Amounts Paid In Excess of \$5,000

Donee's Name: Various Recipients  
Relationship of Donee: None  
Cash Amount Given: \$ 5,966.

Payments to Affiliates

Name: Grand Lodge of NH  
Address: 30 Mont Vernon St  
Milford, NH 03055  
Purpose of payment: Annual Dues  
Amount: \$ 5,479.

Form 990-EZ, Part I, Line 16  
Other Expenses

FRATERNAL FUNCTIONS	\$	4,678.
Honorarium		225.
Insurance		1,292.
Miscellaneous		433.
Safety Deposit Box		10.
Subscriptions		36.
Supplies		507.
Total	\$	<u>7,181.</u>

2013

**Schedule O - Supplemental Information**

**Page 3**

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

02-0104259

**Form 990-EZ, Part I, Line 20  
Other Changes In Net Assets Or Fund Balances**

Net Unrealized Gains and Losses on Investments

Total \$ 10,028.