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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

**2013**Department of the Treasury  
Internal Revenue Service

▶ 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 ☒

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)	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 \$ 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	570.
9	<b>Total revenue.</b> 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	<b>Total expenses.</b> 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)	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 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 ☒

	Yes	No
<b>33</b> 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		X
<b>34</b> 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)		X
<b>35 a</b> 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)?		X
<b>b</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		
<b>c</b> 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		X
<b>36</b> 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		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37 a</b> 0.		
<b>b</b> Did the organization file Form 1120-POL for this year?		X
<b>38 a</b> 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?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <b>38 b</b> N/A		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39 a</b> N/A		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39 b</b> N/A		
<b>40 a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>40 a</b> N/A, section 4912 <b>40 a</b> N/A, section 4955 <b>40 a</b> N/A		
<b>b</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 <b>40 b</b>		
<b>c</b> 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 <b>40 c</b> 0.		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40 d</b> 0.		
<b>e</b> 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 <b>40 e</b>		X
<b>41</b> List the states with which a copy of this return is filed <b>41</b> None		

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

	Yes	No
<b>b</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 <b>42 b</b>		X
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the US? If 'Yes,' enter the name of the foreign country <b>42 c</b>		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

**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

	Yes	No
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ <b>44 a</b>		X
<b>b</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 <b>44 b</b>		X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? <b>44 c</b>		X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O <b>44 d</b>		
<b>45 a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? <b>45 a</b>		X
<b>b</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) <b>45 b</b>		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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

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

	Yes	No
47		
48		
49 a		
49 b		

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

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

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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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 business address of each independent contractor	(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.

<b>Sign Here</b>	Signature of officer <u>Stephen K. Bahsler</u>		Date <u>11/3/14</u>	
	Type or print name and title <u>STEPHEN K. BAHSLER</u>		<u>PRESIDING MASTER</u>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	PTIN
		<u>Non-Paid Preparer</u>		
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no		

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

☐ Yes ☐ No

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

Employer identification number

02-0104259

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

TO PROMOTE THE HIGH IDEALS AND MORAL STANDARDS OF FREEMASONRY

**Form 990-EZ, Part 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

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

02-0104259

**Form 990-EZ, Part I, Line 5c**  
**Net Gain (Loss) from Noninventory Sales**Publicly Traded SecuritiesGross 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

Total \$ 570.  
\$ 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 AffiliatesName: 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 \$ 7,181.

2013

**Schedule O - Supplemental Information**

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

02-0104259

Form 990-EZ, Part I, Line 20

Other Changes In Net Assets Or Fund Balances

Net Unrealized Gains and Losses on Investments

	\$	10,028.
Total	\$	<u>10,028.</u>