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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

2014Department 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.

Open to Public
Inspection**A** For the 2014 calendar year, or tax year beginning , 2014, and ending ,

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final 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**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (10) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not
required to attach Schedule B
(Form 990, 990-EZ, or 990-PF)**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 ▶ \$

65,239.

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	2,164.
2	Program service revenue including government fees and contracts	2	3,361.
3	Membership dues and assessments	3	22,405.
4	Investment income	4	5,187.
5a	Gross amount from sale of assets other than inventory	5a	31,751.
5b	Less cost or other basis and sales expenses	5b	26,272.
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	5,479.
6	Gaming and fundraising events		
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	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	
6c	Less direct expenses from gaming and fundraising events	6c	
6d	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	
7b	Less cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	371.
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	38,967.
10	Grants and similar amounts paid (list in Schedule O)	10	13,753.
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	1,270.
13	Professional fees and other payments to independent contractors	13	1,329.
14	Occupancy, rent, utilities, and maintenance	14	4,612.
15	Printing, publications, postage, and shipping	15	1,034.
16	Other expenses (describe in Schedule O)	16	6,020.
17	Total expenses. Add lines 10 through 16	17	28,018.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10,949.
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	166,122.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	-5,817.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	171,254.

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

Form 990-EZ (2014)

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SCANNED 10V 25 2015

EXPENSES

ASSETS

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	166,122.	22 171,254.
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	Total assets	166,122.	25 171,254.
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)	166,122.	27 171,254.

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 III

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

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; optional for others)

28	The members of the lodge are very active in the community and support various local charities. Included among these is a program that encourages children at various local grammar schools to read. (Grants \$) If this amount includes foreign grants, check here	28 a
29	The Lodge holds an annual Thanksgiving food drive to provide local charities, including a soup kitchen and orphanage, with turkeys and all the fixings for a Thanksgiving meal. (Grants \$) If this amount includes foreign grants, check here	29 a
30	The Lodge provides financial and other assistance to members and others in need. (Grants \$) If this amount includes foreign grants, check here	30 a
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here	31 a
32	Total program service expenses (add lines 28a through 31a)	32

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

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

[illegible]

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
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		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)		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)?		X
35 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 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		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		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions 37 a 0.		
37 b Did the organization file Form 1120-POL for this year?		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?		X
38 b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38 b N/A		
39 Section 501(c)(7) organizations Enter		
39 a Initiation fees and capital contributions included on line 9 39 a N/A		
39 b Gross receipts, included on line 9, for public use of club facilities 39 b N/A		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 40 a N/A, section 4912 40 a N/A, section 4955 40 a N/A		
40 b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40 c 0.		
40 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 40 d 0.		
40 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 e		X
41 List the states with which a copy of this return is filed 41 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
42 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		X
42 c See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) At any time during the calendar year, did the organization maintain an office outside the U.S.? If 'Yes,' enter the name of the foreign country		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

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

▶ ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <u>Stephen K. Bahsler</u>	Date <u>11/4/15</u>
	Type or print name and title <u>STEPHEN K. BAHSLER</u>	<u>Master</u>
Paid Preparer Use Only	Print/Type preparer's name <u>Edward McCafferty Jr</u>	Preparer's signature <u>Edward McCafferty Jr</u>
	Firm's name <u>MCCAFFERTY & COMPANY P.C.</u>	Check <input type="checkbox"/> if self-employed PTIN <u>P00097022</u>
	Firm's address <u>70 WELLS AVE</u>	Firm's EIN <u>04-3216934</u>
	<u>NEWTON, MA 02459-3242</u>	Phone no <u>617-964-3232</u>

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.

OMB No 1545-0047

2014

**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 I, Line 5c
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities

Gross Sales Price: 31,751.
Cost or Other Basis: 26,272.

Total Gain (Loss) Publicly Traded Securities \$ 5,479.

Total Net Gain (Loss) From Noninventory Sales \$ 5,479.

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

Misc Income

Total \$ 371.
\$ 371.

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:

\$ 8,524.

Payments to Affiliates

Name: Grand Lodge of NH
Address: 30 Mont Vernon St
Milford, NH 03055
Purpose of payment: Annual Dues
Amount:

\$ 5,229.

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

FRATERNAL FUNCTIONS \$ 4,068.
Insurance 860.
Miscellaneous 449.
Safety Deposit Box 88.
Subscriptions 48.
Supplies 507.

Total \$ 6,020.

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

Net Unrealized Gains and Losses on Investments

Total \$ -5,817.
\$ -5,817.

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

TO PROMOTE THE HIGH IDEALS AND MORAL STANDARDS OF FREEMASONRY

Name of the organization	FREE & ACCEPTED MASONS OF NH RISING SUN LODGE NO. 39, F.& A.M.	Employer identification number	02-0104259
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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