

Form 990-EZ

## Short Form

## Return of Organization Exempt From Income Tax

OMB No 1545-1150

1804  
2017Department of the Treasury  
Internal Revenue Service

Under 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

► Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest informationOpen to Public  
Inspection

A For the 2017 calendar year, or tax year beginning 05/01/17, and ending 04/30/18

B Check if applicable

 Address change

C Name of organization

GRAFTON COUNTY FISH & GAME  
ASSOCIATION

D Employer identification number

02-0306447

 Initial return

Number and street (or P O box, if mail is not delivered to street address)

PO BOX 5029

Room/suite

E Telephone number

603-298-5123

 Final return/terminated

City or town, state or province, country, and ZIP or foreign postal code

WEST LEBANON

NH 03784

07

F Group Exemption  
Number ► Amended return

Application pending

G Accounting Method  Cash  Accrual Other (specify) ►I Website ► [WWW.GRAFTONFISHGAME.COM](http://WWW.GRAFTONFISHGAME.COM)J Tax-exempt status (check only one) —  501(c)(3)  501(c)(7) (insert no)  4947(a)(1) or  527H 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 ► \$ 87,019

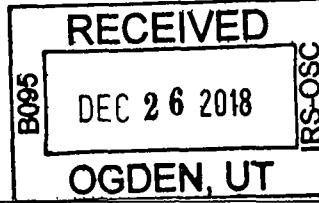
## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

SCANNED MAR 15 2018 Revenue	1 Contributions, gifts, grants, and similar amounts received	1	28,951
	2 Program service revenue including government fees and contracts	2	29,532
	3 Membership dues and assessments	3	28,536
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
Expenses	b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	c Less direct expenses from gaming and fundraising events	6c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8 Other revenue (describe in Schedule O)	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	87,019
	10 Grants and similar amounts paid (list in Schedule O)	10	1,423
Net Assets	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	20,926
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	29,340
	17 Total expenses. Add lines 10 through 16	17	51,689
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	35,330
	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	63,921
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	1,337
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	100,588

For Paperwork Reduction Act Notice, see the separate instructions

Form 990-EZ (2017)



## 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	18,621	22	49,927
23 Land and buildings	45,300	23	45,300
24 Other assets (describe in Schedule O)	0	24	5,361
25 Total assets	63,921	25	100,588
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)	63,921	27	100,588

## 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 VENUE FOR THE SHOOTING SPORTS, INCLUDING BUT NOT LIMITED TO PISTOL AND RIFLE RANGES, ARCHERY RANGE, SKEET FIELD AND 5-STAND COURSE

(Grants\$  ) If this amount includes foreign grants, check here ►  28a 43,780

29 SCHOLARSHIP FOR YOUTHS TO ATTEND THE BARRY 4-H CAMP UNDER UNIVERSITY OF NEW HAMPSHIRE COOP EXTENSION PROGRAM

(Grants\$  1,020 ) If this amount includes foreign grants, check here ►  29a 1,020

30 ASSISTANCE TO CHARITABLE ORGANIZATIONS IN THE COMMUNITY

(Grants\$  403 ) If this amount includes foreign grants, check here ►  30a 403

31 Other program services (describe in Schedule O)

(Grants\$  ) If this amount includes foreign grants, check here ►  31a

32 Total program service expenses (add lines 28a through 31a)

► 32 45,203

## Part IV

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JIM SPAULDING				
TREASURER	2.00	0	0	38
BILL LAPAN				
PRESIDENT	7.00	0	0	0
BILL TIBBITS II				
VICE PRESIDENT	0.50	0	0	0
PETE ELDER				
SECRETARY	2.00	0	0	75
KIM KUEBLER				
MEMBERSHIP COORDINAT	3.00	0	0	75
MIKE SUTHERLAND				
COMMUNICATIONS DIR	3.00	0	0	0
DAN LAPAN				
BLDG/S/GROUNDS DIR	4.00	0	0	0
CHRIS SHULTZ				
SHOTGUN DIRECTOR	5.00	0	0	75
DAVE GAUDET				
SHOTGUN DIRECTOR	5.00	0	0	75
FRED DAVIS				
SHOTGUN/FLT DIR	3.00	0	0	75
DANA LAPAN				
RIFLE DIRECTOR	0.50	0	0	75
JOHN FOGARTY				
RIFLE DIRECTOR	0.50	0	0	75



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

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O  33

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

35a 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)?  35a

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  35b

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  35c

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

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ►  0  37b

b Did the organization file Form 1120-POL for this year?  38a

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?  38b

b If "Yes," complete Schedule L, Part II and enter the total amount involved  39a

39 Section 501(c)(7) organizations Enter  39b

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ►  , section 4912 ►  , section 4955 ►   40b

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   40c

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   40d

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization   40e

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T

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

42a The organization's books are in care of ►  Telephone no ►

PO BOX 5029  
Located at ►  NH ZIP + 4 ►   42b

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ►  See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)  42c

c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ►  43

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ  44a

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  44b

c Did the organization receive any payments for indoor tanning services during the year?  44c

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  44d

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

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)  45b

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

	Yes	No
46		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		
49a		
49b		

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

**49a** 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 <b>JIM SPAULDING</b> Type or print name and title	Date <b>TREASURER</b> <del>12/18/18</del>		
Paid Preparer Use Only	Print/Type preparer's name <b>DAWN E WHITING</b>	Preparer's signature <del>DAWN E WHITING</del>	Date <del>12/17/18</del> Check <input checked="" type="checkbox"/> if self-employed <b>P00650823</b>	PTIN
	Firm's name ► <b>DE WHITING, LLC</b> Firm's address ► <b>1 MERRIMACK ST SUITE 1 PENACOOK, NH 03303-1404</b>		Firm's EIN ► <b>26-1417495</b> Phone no <b>603-496-2753</b>	

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

Form 990-EZ (2017)

**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.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

**GRAFTON COUNTY FISH & GAME  
ASSOCIATION**

Employer identification number

**02-0306447**

**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
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**CALENDARS**

<b>COST OF GOODS SOLD</b>	<b>\$</b>	<b>1,291</b>
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**FOOD SALES**

<b>COST OF GOODS SOLD</b>	<b>\$</b>	<b>302</b>
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**EXPENSES**

<b>ADVERTISING</b>	<b>\$</b>	<b>1,423</b>
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<b>OFFICE SUPPLIES</b>	<b>\$</b>	<b>502</b>
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<b>TRAVEL</b>	<b>\$</b>	<b>200</b>
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<b>PROPERTY INSURANCE</b>	<b>\$</b>	<b>1,504</b>
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<b>LIABILITY INSURANCE</b>	<b>\$</b>	<b>4,031</b>
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<b>BUILDING PERMIT</b>	<b>\$</b>	<b>266</b>
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<b>REFUNDS</b>	<b>\$</b>	<b>205</b>
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<b>SUPPLIES FOR RANGE</b>	<b>\$</b>	<b>19,320</b>
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<b>EXCAVATOR RENTAL</b>	<b>\$</b>	<b>296</b>
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<b>TOTAL \$</b>	<b>29,340</b>
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**FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
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<b>TO BRING IN BALANCE FOR FIRST YEAR</b>	<b>\$</b>	<b>1,337</b>
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**THIS IS THE FIRST KNOWN TAX RETURN FILED FOR THE ORGANIZATION. TO BRING IN  
BALANCE, AN ADJUSTMENT IS BEING MADE IN THE AMOUNT OF \$1,412**

**FORM 990-EZ, PART II - ADDITIONAL INFORMATION**

Name of the organization

GRAETON COUNTY FISH &amp; GAME

Employer identification number

02-0306447

THE GRAFTON COUNTY FISH & GAME HAS BEEN IN OPERATION SINCE AT LEAST 1973 WHEN IT WAS DETERMINED TO BE A SECTION 501(C) (7) ORGANIZATION. IT IS BELIEVED THAT IT WAS IN OPERATION LONG BEFORE THIS TIME. DEEDS INDICATE THAT IT MAY HAVE BEEN IN OPERATION AS A CLUB BEFORE 1969. IT ALSO APPEARS THAT THE MAJORITY OF THE LAND WAS DONATED TO THE ORGANIZATION. THEREFORE, THERE IS NO VALUE BEING CARRIED ON THE BOOKS. FURTHER, THE BUILDINGS WERE BUILT AFTER THE LAND BECAME THE POSSESSION OF THE ORGANIZATION. NO RECORDS EXIST FOR BASIS OF THE BUILDINGS NOW IN EXISTENCE ON THE PROPERTY. IN ANY EVENT, THE BASIS WOULD BE ZERO AT THIS POINT, HAVING BEEN DEPRECIATED OR DEPRECIABLE OVER THE YEARS.

A NEW BUILDING IS UNDER CONSTRUCTION AND WILL BE OPERATIONAL AND PLACED IN THE TAX YEAR ENDING APRIL 30, 2019.

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
EQUIPMENT, TARGETS, FURNITURE	\$ 30,000	\$ 30,000
LESS ACCUMULATED DEPRECIATION	\$ 30,000	\$ 30,000
SECURITY SYSTEM	\$ 0	\$ 5,321
LESS ACCUMULATED DEPRECIATION	\$ 0	\$ 190
FIREARM	\$ 0	\$ 239
LESS ACCUMULATED DEPRECIATION	\$ 0	\$ 9
	<b>TOTAL \$ 0</b>	<b>\$ 5,361</b>

FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

THE MISSION IS TO PROTECT AND PROMULGATE FISH AND GAME ACTIVITIES AND TO PROVIDE RECREATION THROUGH THE SPORTS OF SHOOTING AND ARCHERY.

Name of the organization

GRAFTON COUNTY FISH &amp; GAME

Employer identification number

02-0306447

## FORM 990-EZ, PART IV - ADDITIONAL INFORMATION

BOARD MEMBERS RECEIVE COMPLEMENTARY MEMBERSHIP DURING THEIR TENURE. THIS RANGES ANNUALLY FROM \$37.50 TO \$75, DEPENDING ON THEIR MEMBERSHIP CLASS. THE AMOUNT IS DE MINIMUS AND THEREFORE NOT ADDITIONAL REPORTING REQUIREMENTS ARE NEEDED.

FORM 990-EZ, PART V, LINE 33 - ACTIVITIES NOT PREVIOUSLY REPORTED TO IRS  
THE ORGANIZATION WAS FORMED IN 1945 AS AN ASSOCIATION, FILING THE ARTICLES OF AGREEMENT WITH THE NH SECRETARY OF STATE'S OFFICE. PRIOR TO THAT IT HAD SERVED THE LOCAL COMMUNITY AS A CLUB SINCE 1925. THE ORGANIZATION RECEIVED ITS 503(C) (7) STATUS APRIL 27, 1973. IT IS UNKNOWN HOW MUCH DETAIL WAS REQUIRED WHEN THE ORIGINAL EXEMPT STATUS WAS GIVEN. TODAY, THE ORGANIZATION IS ORGANIZED FOR THE SAME OVERALL GENERAL PURPOSES OF PROVIDING AN OUTING CLUB FOR ITS MEMBERS FOR THE VENUE OF SHOOTING SPORTS. IT OFFERS PROGRAMS FOR THE MEMBERS AND ALSO LIMITED PROGRAMS FOR THE COMMUNITY. THE ORGANIZATION HAS ONCE RESTRICTED FUND SET UP OFFER SCHOLARSHIPS FOR THE BENEFIT OF YOUTHS TO ATTEND THE 4-H BARRY CAMP OFFERED THROUGH THE UNIVERSITY OF NEW HAMPSHIRE CO-OP EXTENSION SERVICE. THE FUNDING FOR THE ORGANIZATION COMES PRIMARILY FROM MEMBERSHIP DUES AND PROGRAM SERVICES OFFERED. ALL OF THIS MAY HAVE BEEN DISCLOSED TO THE INTERNAL REVENUE SERVICE PREVIOUSLY. HOWEVER, BECAUSE IT IS UNKNOWN, IT IS BEING DISCLOSED WITH THIS RETURN.

FORM 990-EZ, PART V, LINE 34 - CHANGES TO ORGANIZATIONAL DOCUMENTS  
THE BYLAWS HAVE BEEN UPDATED OVER THE YEARS, AS FOLLOWS:

Name of the organization

GRAFTON COUNTY FISH &amp; GAME

Employer identification number

02-0306447

ARTICLE 1-12, ADOPTED PRIOR TO MAY 4, 1993

ARTICLE 13 WAS ADOPTED MAY 4, 1993

ARTICLE 14 WAS ADOPTED MAY 7, 1996

ARTICLE 1.A, 3.A WERE ADOPTED MAY6, 1997

ARTICLE 1.B, 1.C, 1.D WERE ADOPTED MAY 5, 1998

ARTICLE 1, PARAGRAPH SECOND, 14.A WERE ADOPTED MAY 4, 2010

ARTICLE 3.B WAS ADOPTED MAY3, 2011

THE ARTICLES WERE COMPLETELY REWRITTEN AND ADOPTED MAY 4, 2015.

THE CHANGES MADE REFLECT THE CHANGING TIMES AND NEED TO CLARIFY THE DUTIES AND THE OPERATIONS OF THE ORGANIZATION. THEY FURTHER DEFINE THE REQUIREMENTS TO BE A MEMBER, THE CATEGORIES OF MEMBERSHIP AND DUTIES OF THE ORGANIZATION IN REGARDS TO IT MEMBERS.