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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c) (except black lung benefit trust or private foundation) of the Internal Revenue Code or section 4947(a)(1) trust

1990
~~1989~~

(See separate instructions.)

Department of the Treasury
Internal Revenue Service

Note: You may be required to use a copy of this return to satisfy state reporting requirements. See instruction E.

For the calendar year 1989, or fiscal year beginning 1989, and ending 19

Use IRS label. Otherwise, please print or type.	Name of organization <i>American-Canadian Genealogical Society</i>	A Employer identification number (see instruction S)
	Address (number and street) or P.O. box number <i>P.O. Box 668</i>	B State registration number (see instruction E)
	City or town, state, and ZIP code <i>Manchester, NH 03105</i>	C If application for exemption is pending, check here <input type="checkbox"/>

D Check type of organization—Exempt under section 501(c) () (insert number), OR section 4947(a)(1) trust (see instruction C7 and question 92.)

E Accounting method: Cash Accrual
 Other (specify) ▶

F Is this a group return (see instruction Q) filed for affiliates? Yes No
If "Yes," enter the number of affiliates for which this return is filed _____
Is this a separate return filed by a group affiliate? Yes No

G If either answer in F is "Yes," enter four-digit group exemption number (GEN) ▶

H Check here if your gross receipts are normally not more than \$25,000 (see instruction B11). You do not have to file a completed return with IRS; but if you received a Form 990 Package in the mail, you should file a return without financial data (see instruction A). Some states require a completed return.

Note: Form 990EZ is available for organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

Part I Statement of Revenue, Expenses and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	<i>13632</i>		
	b Indirect public support	1b			
	c Government grants	1c			
	d Total (add lines 1a through 1c) (attach schedule—see instructions)	1d	<i>13632</i>		
	2 Program service revenue (from Part VII, line 93)	2	<i>10519</i>		
	3 Membership dues and assessments	3	<i>20340</i>		
	4 Interest on savings and temporary cash investments	4	<i>2016</i>		
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
	b Less: rental expenses	6b			
	c Net rental income (loss)	6c			
7 Other investment income (describe ▶)	7				
8a	Gross amount from sale of assets other than inventory	(A) Securities	8a		
		(B) Other	8a		
			8b		
b	Less: cost or other basis and sales expenses	8b			
c	Gain (loss) (attach schedule)	8c			
8d					
9 Special fundraising events and activities (attach schedule—see instructions):					
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
b	Less: direct expenses	9b			
c	Net income (line 9a less line 9b)	9c			
10a	Gross sales less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit (loss) (attach schedule)	10c	<i>686</i>		
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	<i>47193</i>		
Expenses	13	Program services (from line 44, column (B)) (see instructions)	13	<i>23726</i>	
	14	Management and general (from line 44, column (C)) (see instructions)	14	<i>8296</i>	
	15	Fundraising (from line 44, column (D)) (see instructions)	15		
	16	Payments to affiliates (attach schedule—see instructions)	16	<i>963</i>	
	17	Total expenses (add lines 16 and 44, column (A)).	17	<i>32985</i>	
Net Assets	18	Excess (deficit) for the year (subtract line 17 from line 12)	18	<i>14208</i>	
	19	Net assets or fund balances at beginning of year (from line 74, column (A))	19		
	20	Other changes in net assets or fund balances (attach explanation)	20		
	21	Net assets or fund balances at end of year (add lines 18, 19, and 20).	21		

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
23	Specific assistance to individuals				
24	Benefits paid to or for members				
25	Compensation of officers, directors, etc.				
26	Other salaries and wages				
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	1517		1517	
34	Telephone	386		386	
35	Postage and shipping	420		420	
36	Occupancy	3900		3900	
37	Equipment rental and maintenance	359		359	
38	Printing and publications	2607		2607	
39	Travel				
40	Conferences, conventions, and meetings	2296		2296	
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)				
43	Other expenses (itemize): a. Insurance	716		716	
	b. Bank Service Chg	998		998	
	c. Generalist - Quarterly	11263		11263	
	d. Library	3077		3077	
	e. Research Dept	1330		1330	
	f. Archivist	3153		3153	
44	Total functional expenses (add lines 22 through 43)	32022	23726	8296	

Part III Statement of Program Service Accomplishments (See instructions.)

Organizations completing columns B-D, carry these totals to lines 13-15.

Describe what was achieved in carrying out your exempt purposes. Fully describe the services provided, the number of persons benefited, or other relevant information for each program title. Section 501(c)(3) and (4) organizations must also enter the amount of grants to others.	(Grants and allocations \$)
a. Library-Archivist -This is the center of our activities. Has 3000 volumes of genealogical data in the form of Registers of Church and Civil records, and histories of towns and areas and family histories and articles. Collections of microfilm microfiche	6230
b. Genealogist - Quarterly publication - keeps our members informed and offers interesting articles and book reviews of interest to both amateur and professional genealogists	13870
c. Conferences - Semi-Annually we meet to elect officers and hear talks by genealogists and historians for further enhancing historical knowledge & how to pursue family history	2296
d. Research - Offered to the public, researchers trace a French family name back to its origin in France	1330
e. Other program services (attach schedule)	(Grants and allocations \$)
Total (add lines a through e) (should equal line 44, column (B))	23726

Expenses Required for section 501(c)(3) and (4) organizations; optional for others

Expenses

Part IV Balance Sheets

Note: Where required, attached schedules and amounts in the description column should be for end-of-year amounts only.		(A) Beginning of year	(B) End of year
Assets			
45	Cash—noninterest-bearing	45	100
46	Savings and temporary cash investments	46	35525
47a	Accounts receivable	47a	
b	Less: allowance for doubtful accounts	47b	47c
48a	Pledges receivable	48a	
b	Less: allowance for doubtful accounts	48b	48c
49	Grants receivable	49	
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)	50	
51a	Other notes and loans receivable (attach schedule)	51a	
b	Less: allowance for doubtful accounts	51b	51c
52	Inventories for sale or use	52	12000
53	Prepaid expenses and deferred charges	53	
54	Investments—securities (attach schedule)	54	
55a	Investments—land, buildings, and equipment: basis	55a	
b	Less: accumulated depreciation (attach schedule)	55b	55c
56	Investments—other (attach schedule)	56	
57a	Land, buildings, and equipment: basis	57a	
b	Less: accumulated depreciation (attach schedule)	57b	57c
58	Other assets (describe ► _____)	58	
59	Total assets (add lines 45 through 58)	59	35625
Liabilities			
60	Accounts payable and accrued expenses	60	
61	Grants payable	61	
62	Support and revenue designated for future periods (attach schedule)	62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)	63	
64	Mortgages and other notes payable (attach schedule)	64	
65	Other liabilities (describe ► _____)	65	
66	Total liabilities (add lines 60 through 65)	66	- 0 -
Fund Balances or Net Assets			
Organizations that use fund accounting, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.			
67a	Current unrestricted fund	67a	19872
b	Current restricted fund <i>Book - Archivist</i>	67b	2092
68	Land, buildings, and equipment fund	68	13561
69	Endowment fund	69	
70	Other funds (describe ► _____)	70	
Organizations that do not use fund accounting, check here ► <input type="checkbox"/> and complete lines 71 through 75.			
71	Capital stock or trust principal	71	
72	Paid-in or capital surplus	72	
73	Retained earnings or accumulated income	73	
74	Total fund balances or net assets (see instructions)	74	35625
75	Total liabilities and fund balances/net assets (see instructions)	75	35625

Part V List of Officers, Directors, and Trustees (List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter zero)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
Pauline Casson Manchester, NH	Pres.	-0-	-0-	-0-
Albert Hamel Chester NH	V. Pres	-0-	-0-	-0-
Helen Tuttle Hooksett NH	Treas	-0-	-0-	-0-
Judy Arsenault Kingston NH	Rec Sec.	-0-	-0-	-0-
Paul Desmarais Nashua, NH	Corr. Sec.	-0-	-0-	-0-

Part VI Other Information

	Yes	No
76 Did you engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.		<input checked="" type="checkbox"/>
77 Were any changes made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.		<input checked="" type="checkbox"/>
78a Did your organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<input checked="" type="checkbox"/>
b If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		
78c At any time during the year, did you own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.		<input checked="" type="checkbox"/>
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.		<input checked="" type="checkbox"/>
80a Are you related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.)	<input checked="" type="checkbox"/>	
b If "Yes," enter the name of the organization ▶ <u>American Canadian Genealogical Society</u> <u>Fr. Leo Begin Chapter, Lewiston, ME</u> and check whether it is <input checked="" type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter amount of political expenditures, direct or indirect, as described in the instructions. 81a -0-		
b Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		<input checked="" type="checkbox"/>
82a Did you receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		<input checked="" type="checkbox"/>
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III 82b		
83a Did anyone request to see either your annual return or exemption application (or both)?		<input checked="" type="checkbox"/>
b If "Yes," did you comply as described in the instructions? (See General Instruction L.)		
84a Did you solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
b If "Yes," did you include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction N.)		
85a Section 501(c)(5) or (6) organizations.—Did you spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).)		<input checked="" type="checkbox"/>
b If "Yes," enter the total amount spent for this purpose 85b		
86 Section 501(c)(7) organizations.—Enter:		
a Initiation fees and capital contributions included on line 12 86a -0-		
b Gross receipts, included on line 12, for public use of club facilities (See instructions.) 86b -0-		
c Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (See instructions.) 86c		<input checked="" type="checkbox"/>
87 Section 501(c)(12) organizations.—Enter amount of:		
a Gross income received from members or shareholders 87a		
b Gross income received from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b		
88 Public interest law firms.—Attach information described in the instructions.		
89 List the states with which a copy of this return is filed ▶		
90 During this tax year did you maintain any part of your accounting/tax records on a computerized system?		
91 The books are in care of ▶ <u>Helen Tuttle</u> Telephone no. ▶ <u>(603) 622-1574</u> Located at ▶ <u>31 Benton Rd., Hooksett NH 03106</u>		
92 Section 4947(a)(1) trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return.— Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 92		

1990

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.
 93 Program service revenue:
 Unrelated business income Excluded by section 512, 513, or 514

(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	(e) Related or exempt function income
	1306		2056	
	306		1314	
	8722		1824	
			20340	
			2016	

- (a) Publications
- (b) Conferences
- (c) Genealogist-Advertising Library Research
- (d) Library
- (e) Research
- (f) Raffle
- (g) Fees from government agencies
- 94 Membership dues and assessments
- 95 Interest on savings and temporary cash investments
- 96 Dividends and interest on securities
- 97 Net rental income (loss) from real estate:
- (a) debt-financed property
- (b) not debt-financed property
- 98 Net rental income (loss) from personal property
- 99 Other investment income
- 100 Gain (loss) from sales of assets other than inventory
- 101 Net income from special fundraising events
- 102 Gross profit (loss) from sales of inventory
- 103 Other revenue: (a)

104 Subtotal (add columns (b), (d), and (e))
 105 TOTAL (add line 104, columns (b), (d), and (e))
 (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. Explain below how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of your exempt purposes (other than by providing funds for such purposes).

Line No.	Description
93A	Our Publications Preserve and Disseminate Genealogical Knowledge and Data
B	Conferences Serve To Educate and Inform on Genealogical Matters
C	The Genealogist Advertising Lets Members Know What Publications are Available
D	The Library Serves as The Center of Genealogical Study
E	The Research Dept. does family Genealogical Studies for Members and Non-Members on a Fee Basis

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if you answered "Yes" to question 78c)

Name, address, and employer identification number of corporation or partnership
 Percentage of ownership interest
 Nature of business activities
 Total income
 End-of-year assets

Please Sign Here
 Signature of officer
 Date

Paid Preparer's Use Only
 Preparer's signature
 Firm's name (or yours if self-employed) and address
 Date
 ZIP code
 Check if self-employed

RECEIPTS

DISBURSMENTS

1	Membership		
3	1.1 New	20,400.00	✓
2	Publications		
93A	2.1 Surname Index	90.00	✓
	2.2 General Index #1	200.00	✓
	2.3 R. S. Index	405.00	✓
	2.4 VCR Sales	178.00	✓
	Rentals	132.00	✓
	2.5 Repetoirs	221.00	✓
	2.6 General Back Issues	655.05	✓
	2.7 General Index #2	160.00	✓
	2.8 Mailing Tubes	11.75	✓
	2.9 Other	0.00	
3	Genealogist		
93C	3.1 Ad Sales	300.00	✓
93A	3.2 Sales	3.25	✓
4	Library		
102	4.1 Maps	139.95	✓
102	4.2 Charts	475.70	✓
93D	4.3 Photocopying	952.15	✓
102	4.4 French Maps	28.50	✓
102	4.5 Other	43.15	✓
5	Research Dept		
93E	5.1 Income	3,722.33	✓
6	Conference		
93B	6.1 Meals	40.50	✓
93B	6.2 Registration	1,225.00	✓
93B	6.3 Tables	0.00	
93B	6.5 Other	39.96	✓
7	ACGS		
1	7.1 Donations	95.00	✓
4	7.2 New Building Fund	12,981.90	✓
1	7.3 New Bldg Interest	228.55	✓
	7.4 Book Fund	555.00	✓
8	Other		
93D	8.1 Other	50.00	✓
93F	8.2 Raffle income	1,821.00	✓
93D	8.3 C.D.s Interest	1,261.54	✓
93D	8.4 Extra Postage Reim	63.59	✓
93D	8.5 Guest Fees	248.00	✓
4	8.6 Check. Acct. Int	525.28	✓
	Total Receipts	47,253.15	

9	Membership		
16	9.1 Maine	963.00	✓
	9.2 Bad Checks & Can Exch	0.00	
3	9.3 Overpayment of Dues	60.00	✓
33	9.4 Supplies	185.00	✓
35	9.5 Postage	321.09	✓
33	9.6 Other	314.40	✓
10	Publications		
38	10.1 Printing	2,162.00	✓
	10.2 VCR (Lavigne)	170.00	✓
	10.3 Supplies	0.00	✓
	10.4 Postages	275.00	✓
	10.5 Ads. Inserts	0.00	✓
	10.6 Other	0.00	✓
11	Genealogist		
43C	11.1 Publication	8,180.00	✓
	11.2 Postage	1,590.80	✓
	11.3 Typist	1,374.00	✓
	11.4 Supplies	118.00	✓
12	Library		
43D	12.1 Bookbinding	427.25	✓
	12.2 Supplies	1,153.10	✓
	12.3 Copier, Supplies	333.24	✓
	Maint.	359.00	✓
	12.4 Maps & Charts	272.50	✓
	12.5 Handouts	0.00	✓
	12.6 Postage	207.50	✓
	12.7 Equipment	0.00	✓
	12.8 Printing	684.09	✓
13	Research Department		
43E	13.1 Returns Etc	1,065.50	✓
	13.2 Postage	265.00	✓
14	Conference		
40	14.1 Printing	566.50	✓
	14.2 Coffee, etc.	231.86	✓
	14.3 Expenses	387.79	✓
	14.4 Postage	659.05	✓
	14.5 Speaker	450.00	✓
	14.6 Refund Feg. Fee	0.00	✓
	14.7 Rentals	0.00	✓
	14.8 Misc.	0.00	✓
15	A.C.G.S.		
36	15.1 Rents	3,900.00	✓
34	15.2 Telephone	386.44	✓
43A	15.3 Insurance	716.00	✓
35	15.4 Bulk Mail Permit	60.00	✓
35	15.5 P.O. Box Rent	39.00	✓
16	Computer		
	16.1 Equipment	0.00	✓
33	16.2 Supplies	440.74	✓
	16.3 Maintenance	0.00	✓
17	Personel Reimbursements		
33	17.1	576.75	✓
18	Other		
43B	18.1 Bank Service Charge	330.91	✓
4	18.2 Other	666.71	✓
19	Archivist		
43F	19.1 Books	2,765.92	✓
43F	19.2 Expenses	386.70	✓
	Total Disbursements	33,044.84	

ACCOUNTS			
New Bldg.	Previous Balance	12,258.44	
	This Month	1,245.00	
	Interest	58.01	
	New Balance	13,561.45	
C. D. #1a	Previous Balance	5,000.00	
	Interest		
	New Balance		
#1b	Previous Balance	5,000.00	
	Interest		
	New Balance		
#1c	Previous Balance	1,323.99	
	Interest		
	New Balance		
C. D. #2	Previous Balance	5,665.65	
	Interest	38.57	
	New Balance	5,704.22	
R. S. Acct.	Previous Balance	2,739.02	
	Expenses	98.00	
	Income	212.00	
	New Balance	2,853.02	
Book Fund	Previous Balance	505.00	
	This Month	0.00	
	New Balance	505.00	
Arch. Acct.	Previous Balance	1,397.46	
	Income	212.00	
	Expenses	31.30	
	New Balance	1,578.16	

NET GAIN (LOSS) 14,208.31